

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
STARRED QUESTION NO.45

TO BE ANSWERED ON MONDAY JULY 24, 2023/SRAVANA 2, 1945 (SAKA)

INCOME TAX RETURNS

***45. DR. UMESH G. JADHAV:**
SHRI L.S. TEJASVI SURYA :

Will the Minister of Finance be pleased to state :

- (a) the number of persons who have filed Income Tax returns during the last four years, State/year-wise;
- (b) the number of persons whose Income Tax returns amount to zero tax liability during the last four years, State-wise;
- (c) whether there is an increase in the number of persons filing Income Tax returns; and
- (d) if so, the details thereof along with the steps taken by the Government that can be attributed to the said increase?

ANSWER

THE FINANCE MINISTER
(SMT NIRMALA SITHARAMAN)

(a), (b), (c) & (d): A statement is laid on the table of the House.

Statement referred to in reply to parts (a) to (d) of Lok Sabha Starred Question No. *45 for answer on 24.07.2023 by Dr. Umesh G. Jadhav and Shri L.S. Tejasvi Surya regarding 'Income Tax Returns' :

- (a): The number of persons who have filed Income Tax Returns during the last four years, State/year-wise is enclosed as Annexure 'A'.
- (b): The number of persons whose Income Tax Returns amount to zero tax liability during the last four years, State-wise is enclosed as Annexure 'B'.
- (c): Yes, there is an increase in the number of persons filing Income Tax Returns in F.Y. 2022-23.
- (d): There has been a 6.18 % increase in the number of persons filing Income Tax Returns in F.Y. 2022-23 as compared to persons in F.Y. 2021-22

Several steps have been taken by the Government that can be attributed to the increase. The steps taken in this regard are as under :

- (i) **Expansion of scope of Tax Deducted at Source / Tax Collected at Source (TDS/TCS) :** The scope of TDS/TCS has been expanded by bringing several new transactions into the ambit of TDS/TCS such as huge cash withdrawals, foreign remittance, purchase of luxury car, e-commerce participants , sale of goods, acquisition of immovable of property, purchase of overseas tour programme, transfer of virtual digital assets, net winnings from online games and interest on listed debentures paid to the resident
- (ii) **Simplification of Personal Income tax :** Finance Act, 2020 simplified the filing of Income Tax Returns by providing an option to individual taxpayers for paying Income-tax at lower slab rates if they do not avail specified exemptions and incentives.
- (iii) **Pre-filing of Income Tax Returns :** In order to make tax compliance more convenient, pre-filled Income Tax Returns have been provided to individual taxpayers. The scope of information for pre-filing includes information such as salary income, bank interest, dividends, etc.
- (iv) **Updated Return :** This facility allows a taxpayer to update his or her ITR anytime within two years from the end of the relevant Assessment year so that he or she can file an updated Return by voluntarily admitting omissions or mistakes and paying additional tax as applicable.

- (v) **New Form 26AS** : The new form 26AS with effect from 01.06.2020 contains all information of deduction or collection of tax, specified financial transaction (SFT), payment of taxes, demand and refund, pending and completed proceedings. It is an **Annual Information Statement** where annual information available against a PAN is displayed in Form 26AS in advance before compliance date of filing ITR. The key objective of AIS is to display complete information to the taxpayer, promote voluntary compliance and enable seamless pre-filing of ITR and deter non-compliance.
- (vi) **Non-Filers Monitoring Systems(NMS)** : The NMS project of the Income Tax Department is executed on potential non filers each financial year to prioritize action on non-filers with potential tax liabilities by sending E-mail/SMS requiring such person to file ITRs. 12 NMS e-Campaigns have been executed so far.
- (vii) **e-Sahyog (High value Transactions)** - This e- campaign is executed before the last date of revision of ITR for taxpayers who have filed their ITR which is not in line with transactions reported for the taxpayers and available with the Income Tax Department. The e-campaign is executed through customised email and SMS and the taxpayer is nudged to revise the ITR for correct reporting of income and payment of tax.
- (viii) The Government has undertaken several measures such as setting up Taxpayers' Lounges at various events, trade fairs and exhibitions to raise tax awareness among the general public and school going children. The Taxpayers' Lounges provide various services for taxpayers like assistance in e-Filing and Form 26AS (tax-credit) related queries, assistance in application for PAN/e-PAN, Aadhaar-PAN linking and PAN related queries, etc. Taxpayers Information Brochure in simple illustrative language have been published as part of Department's taxpayers information initiative.
- (ix) E-mails and SMS reminders are issued to taxpayers to file their ITRs and pay their due taxes. Publicity campaigns have been launched on TV channels, Radio, Print Media, Cinema Halls and Facebook page of the Department to raise awareness on due dates for filing advance tax, filing of Income Tax Returns, TDS and PAN-Aadhaar linkage. Publicity campaigns are also run through SMS, YouTube and Twitter handle of the Department.

Annexure 'A'

a) No of Persons who filed Income tax return during last four years; State /year wise				
STATE	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
ANDAMAN AND NICOBAR ISLANDS	37,101	41,226	44,901	47,101
ANDHRA PRADESH	20,80,288	19,79,366	19,84,319	21,65,161
ARUNACHAL PRADESH	19,642	18,848	18,091	21,581
ASSAM	7,76,618	7,68,231	7,73,711	8,16,137
BIHAR	17,19,439	18,96,122	20,11,074	21,54,266
CHANDIGARH	2,65,602	2,66,428	2,67,433	2,77,594
DADRA & NAGAR HAVELI	31,792	31,832	32,346	33,428
DAMAN & DIU	20,532	21,387	21,213	21,833
DELHI	34,83,436	35,34,470	35,33,774	37,06,999
GOA	2,18,697	2,17,944	2,20,219	2,30,569
GUJARAT	64,73,204	69,01,630	71,26,423	74,50,672
HARYANA	24,74,079	25,83,050	27,24,889	29,45,240
HIMACHAL PRADESH	5,26,311	5,07,118	5,27,596	5,63,171
JAMMU & KASHMIR	4,49,249	4,25,456	4,38,770	5,22,517
KARNATAKA	38,18,546	39,25,684	39,80,418	42,58,035
KERALA	16,56,177	17,08,859	17,95,967	19,73,551
LAKSHADWEEP	4,760	3,916	4,072	4,454
MADHYA PRADESH	26,06,358	27,45,469	28,38,182	29,93,536
MAHARASHTRA	1,01,34,529	1,05,05,787	1,08,22,870	1,13,91,610
MANIPUR	52,135	50,372	53,615	64,661
MEGHALAYA	33,961	32,465	34,230	40,248
MIZORAM	3,808	4,885	5,866	7,371
NAGALAND	20,238	20,476	20,707	25,168
ORISSA	10,98,781	11,47,974	11,96,655	12,90,397
PONDICHERRY	97,026	95,911	95,429	1,01,440
PUNJAB	30,73,506	31,05,578	32,84,421	36,09,942
RAJASTHAN	41,35,462	43,80,416	45,55,909	48,48,031
SIKKIM	14,962	13,325	11,917	13,229
TAMILNADU	41,82,347	42,07,105	43,01,299	45,90,531
TRIPURA	82,049	78,510	79,879	87,434
UTTAR PRADESH	60,08,980	64,17,665	66,53,883	71,65,746
WEST BENGAL	40,88,477	42,45,242	43,64,849	45,56,394
CHHATTISGARH	10,41,310	10,75,894	11,01,801	11,60,389
UTTARANCHAL	7,69,055	7,69,961	7,93,801	8,53,992
JHARKHAND	10,76,078	11,12,676	11,35,746	11,95,551
TELANGANA	21,58,703	22,81,927	24,54,797	26,92,185
OUTSIDE INDIA	55,234	83,180	1,06,065	1,10,691
Others	22	3	20,246	18,191
Total	6,47,88,494	6,72,06,388	6,94,37,383	7,40,09,046

Note:-

1. Unique PAN count were considered for specific FY from IT returns.
2. E-filed ITRs were considered for the above summary. In case multiple e>Returns were submitted by an assessee, then the latest one in the corresponding FY has been taken into consideration.
3. Outside India - Filers who have mentioned state code as 99 (i.e., State outside India) in communication address within Part A-General Information of ITR.
4. *Others - Filers who have mentioned State Code which is inconsistent with State Codes available in Part A-General Information of ITR /PAN data.

b) No of Person whose IT returns amount to zero tax liability during last four years; State /year wise

STATE DESCRIPTION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
ANDAMAN AND NICOBAR ISLANDS	7,061	24,685	26,947	25,804
ANDHRA PRADESH	6,64,299	12,55,518	12,44,380	13,04,819
ARUNACHAL PRADESH	8,249	13,371	13,339	16,014
ASSAM	3,25,831	5,59,270	5,71,707	5,80,148
BIHAR	8,95,962	15,06,533	16,12,555	16,75,663
CHANDIGARH	1,14,971	1,79,763	1,81,359	1,78,473
DADRA & NAGAR HAVELI	15,283	24,851	25,615	25,221
DAMAN & DIU	9,096	16,291	16,702	16,571
DELHI	12,32,053	22,58,833	23,06,607	23,18,927
GOA	85,778	1,45,764	1,48,472	1,46,194
GUJARAT	39,27,497	57,67,988	59,30,233	59,91,699
HARYANA	12,17,358	18,95,827	20,17,832	21,16,161
HIMACHAL PRADESH	2,50,497	3,72,753	3,90,002	4,09,425
JAMMU & KASHMIR	1,53,009	2,84,398	3,00,634	3,57,719
KARNATAKA	12,46,799	23,61,785	24,22,438	24,63,232
KERALA	5,93,003	11,19,225	12,25,653	10,81,971
LAKSHADWEEP	797	2,017	1,834	1,761
MADHYA PRADESH	13,44,459	21,47,264	22,34,217	22,94,440
MAHARASHTRA	43,15,546	71,49,773	74,73,623	74,45,222
MANIPUR	18,160	35,045	37,449	46,801
MEGHALAYA	14,091	22,934	25,335	29,710
MIZORAM	1,736	3,690	4,518	5,823
NAGALAND	8,955	15,893	16,735	20,505
ORISSA	4,33,449	8,21,120	8,58,702	8,94,889
PONDICHERY	34,706	61,092	61,415	60,541
PUNJAB	16,97,781	25,44,811	27,04,610	28,90,845
RAJASTHAN	22,78,147	35,48,235	37,02,678	38,11,272
SIKKIM	6,450	9,810	8,905	9,905
TAMILNADU	13,70,012	26,02,003	27,19,436	27,88,014
TRIPURA	26,837	52,719	54,510	59,160
UTTAR PRADESH	28,21,363	47,99,837	50,72,954	52,73,478
WEST BENGAL	20,34,435	32,26,294	32,50,697	32,83,160
CHHATTISGARH	4,93,213	8,08,943	8,37,241	8,62,170
UTTARANCHAL	3,19,379	5,49,791	5,69,405	5,95,630
JHARKHAND	4,39,992	7,70,973	7,93,359	8,05,104
TELANGANA	5,97,781	14,54,606	16,03,673	16,64,019
OUTSIDE INDIA	32,177	56,208	65,302	64,665
Others	22	3	15,868	-
TOTAL	2,90,36,234	4,84,69,916	5,05,46,941	5,16,15,155

Note:-

1. Gross Tax payable as reported by assessee in e-Return has been considered for determining tax liability.
2. Unique PAN count were considered for specific FY from IT returns.
3. E-filed ITRs were considered for the above summary. In case multiple e>Returns were submitted by an assessee, then the latest one in the corresponding FY has been taken into consideration.
4. Outside India - Filers who have mentioned state code as 99 (i.e., State outside India) in communication address within Part A-General Information of ITR.
5. Others - Filers who have mentioned State Code which is inconsistent with State Codes available in Part A-General Information of ITR /PAN data.