

CONFIDENTIAL
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F.No 380/01/2024 – IT(B)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

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North Block, New Delhi
05th April, 2024

To

All Pr.Chief Commissioners/Pr. Director Generals of Income Tax

Subject: Interim Action Plan for the F.Y.2024-25- reg.

Respected Madam/Sir,

Please find enclosed the Interim Action Plan for the financial year 2024-25. You are requested to kindly circulate the same amongst all the officers in your region/ charge for necessary action and strict compliance within the time limit indicated against each key result area.

Encl: As above

Yours faithfully,



(Rubal Singh)
JCIT (OSD), IT Budget
011-23092641

Copy to:

1. PPS to Chairman & all Members in the CBDT
2. All the Commissioners & Joint Secretaries of the CBDT.
3. Database Cell for uploading on the website www.irsofficersonline.gov.in

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| (v) | Audit Objection: | |
| | (a) Final Settlement of atleast 50% of Major and 75% of Minor Internal as well as Revenue Audit Objections which were received till 31.12.2023 | 30.06.2024 |
| | (b) Final Settlement of atleast 50% of Internal as well as Revenue Audit Objections brought forward on 01.04.2024 | 30.06.2024 |
| (vi) | Rectification u/s 154 of the Act: (a) Disposal of applications u/s 154 filed by the assessee pending as on 01.04.2024 | 30.06.2024 or as per the time limit prescribed under the Income-tax Act, 1961, whichever is earlier |
| (vii) | Sharing of information sought by various LEAs (CBI, ED, SEBI, CBIC/DRI, FIU-IND, Police and SFIO, etc.) | |
| | (a) 100% submission of information in requests pending as on 31.03.2024 | 30.04.2024 |
| | (b) Submission of information in requests received after 01.04.2024 | To be furnished within 15 days of receipt of request from Inv. Division, CBDT |
| (viii) | Release of Seized Assets: Identify all cases where seized assets are due for release as per section 132B and release thereof | 30.06.2024 |
| (ix) | Uploading of actionable information received from LEAs/ any other authority on VRU/CRIU functionality | Within 15 days of receipt |
| (x) | Identification and processing of all cases (search cases, 153C/ 148 cases, Black Money Act cases, FT&TR cases, etc.) which require centralization in the central charges (to be done in ITBA only). | 30.04.2024 |
| (xi) | Completion of processing of cases of prosecution u/s 276CC for defaults in filing of return of income, already identified by Systems Directorate or identified manually. | 30.06.2024 |
| (xii) | Completion of processing of all cases where penalty has been confirmed before ITAT during F.Y. 2023-24, for prosecution u/s 276C(1). | 30.06.2024 |
| (xiii) | Completion of processing of all cases of wilful attempt to evade the payment of tax, penalty or interest u/s 276C(2). | 30.06.2024 |
| (xiv) | Disposal of all compounding applications pending as on 31.03.2024 by all charges except TDS charge. | 30.06.2024 |

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| (xv) | Processing of returns of income validly filed electronically with refund claims under section 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases for A.Y. 2021-22. | 30.04.2024 |
| (xvi) | Audit related work | |
| (a) | Internal Audit | |
| | Compiling and submission of Monthly Audit Report Data | Within 20 days from the end of the month. |
| | Compiling and submission of Quarterly Audit Report Data for the period upto March, 2024 | 30.04.2024 |
| (b) | Revenue Audit | |
| | Compiling and submission of Monthly Audit Report Data | Within 20 days from the end of the month. |
| | Compiling and submission of Quarterly Audit Report Data for the period upto March, 2024 | 30.04.2024 |
| | Preparation & submission of Draft Action Taken Notes (ATN) on draft para raised by C&AG | Within 30 days from receipt of relevant letter from CIT (A&J). |
| | Providing inputs on queries raised by C&AG w.r.t. performance | Within the time stipulated by CIT(A&J) |
| (xvii) | Inspection related work | |
| | Review of Inspection reports in cases of Ward, Circle and Range offices, received by 31.03.2024. | 30.04.2024 |
| | Review of Inspection reports in cases of CIT (Appeals), received by 31.03.2024 | 15.05.2024 |
| (xviii) | Field support Function | |
| | Collection of data for the publishing of the 'Compendium of Audit' | 30.06.2024 |
| | Collection of data for the publishing of 'Taxalogue' | 30.06.2024 |
| (xix) | For JAOs- All pending remand reports to be completed | 30.06.2024 |
| B. | International Tax/Transfer Pricing | |
| (i) | (a) Disposal of assessment in atleast 10% of the cases where limitation expires on 31.03.2025 | 30.06.2024 |
| | (b) Disposal of TPO's order in atleast 90% of the cases where limitation for TPO's order expires on 31.07.2024 | |
| (ii) | Verification of atleast 10% of all 15 CA/CB certificates sent to the field in F.Y. 2023-24 and initiation of action u/s 201(1)/(1A) in appropriate cases | |
| (iii) | Disposal of all pending applications as on 01.04.2024 for nil/lower deduction TDS/TCS certificates under section 195 and 197. | Within a month of receipt of the same |

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| | Disposal of all fresh applications for nil/lower deduction TDS/TCS certificates under section 195 and 197. | Within a month of receipt of the same |
| (iv) | (a) Creation of complete hierarchy for all field formations of International Taxation and Transfer Pricing in all Systems Module | 15.05.2024 |
| | (b) Transfer of PANs to correct jurisdictions both within and out of International Taxation | 31.05.2024 |
| C. | Exemption units | |
| (i) | Completion of consequential action by assessing officers in all cases wherein condonation has been allowed by the CIT for delay in filing Form 9A, 10, 10B, 10BB | One month from the end of the month in which condonation order was passed by CIT |
| (ii) | Completion of consequential actions, viz. verifications/ issuance of order granting registration u/s 80G in pursuance of directions/ orders of Appellate authorities | 30.06.2024 |
| D. | NaFAC | |
| (i) | Disposal of penalties in atleast 50% of the cases getting time barred on 31.03.2025 including cases where penalties had been kept in abeyance and subsequently the orders of the first appellate authority in quantum appeal have been received during F.Y. 2023-24 and the penalty is imposable as per proviso 2 section 275(1)(a) of the Act. | 30.06.2024 |
| (ii) | Centralised communication to assessees in non-responsive cases | Immediately after timeline for compliance is over as per SOP |
| (iii) | Transfer out of cases falling under exceptional categories from AU to JAOs in respect of proceedings getting time barred in F.Y. 2024-25 | 30.06.2024 |
| (iv) | Allocation of reassessment cases getting time barred on 31.03.2025 to AU by the Directorate of Systems | 30.04.2024 |
| (v) | First questionnaire under section 142(1) of the Act in all allocated cases | 30.06.2024 |
| E. | TDS Units | |
| (i) | Reduction out of TDS demands as on 01.04.2024 including demand not fallen due by 25% Collection out of TDS demands as on 01.04.2024 including demand not fallen due by 10%. | 30.06.2024 |
| (ii) | Examination of top 30 cases of short payment (per Assessing Officer as per MIS report 'SP with unconsumed challans'). | |

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| (iii) | Reconciliation of brought forward cases (as on 01.04.2024) of TDS reported by AINs with payment through OLTAS by State AGs based on report available on TRACES portal | 30.06.2024 |
| (iv) | Verification of Form No. 27C/15G/15H received during FY 2023-24 | |
| (v) | Seminars/awareness campaigns to be conducted through webinars | |
| (vi) | Passing of order u/s 201(1)/(1A) in all cases where TDS survey has been conducted upto 31.03.2024 | 30.06.2024 |
| (vii) | Disposal of all pending applications as on 01.04.2024 for nil/lower deduction TDS/TCS certificates u/s 197 and 206C (9) | Within a month of receipt of the same |
| | Disposal of all fresh applications for nil/lower deduction TDS/TCS certificates u/s 197 and 206C (9) | |
| (viii) | Passing of order u/s 201(1)/201(1A) in all cases where TDS e-verification was approved till 31.12.2023 | 30.06.2024 |
| (ix) | (a) Completion of processing of identified cases for prosecution u/s 276B/BB in accordance with Scheme approved by the Board, and disseminated to CsIT (TDS) | 30.06.2024 |
| | (b) Identification of potential cases for prosecution as a result of survey or other information or verification or proceedings carried out in F.Y. 2023-24 & earlier years. | By CIT (TDS) with Addl. CIT (TDS) and AO (TDS) 30.06.2024 |
| | (c) Finalization of Compounding Proposals pending as on 31.03.2024 | By CCIT/(TDS) 30.06.2024 |
| F. | CIT (Appeals) | |
| (i) | (a) Disposal of atleast 150 (excluding VSV appeals) appeals. Priority should be given to disposal of the appeals filed prior to 01.04.2020, followed by disposal of appeals filed after 01.04.2020. (b) VSV appeals for which Form-5 has been received | 30.06.2024 Within fifteen days of receipt of the Form-5 |
| (ii) | In respect of CsIT(A) handling appeals filed under the Black Money Act, 2015, the above disposal must include the following:- Appeals filed under the Black Money Act 2015- (a) Appeals filed against penalty orders (Chapter IV of the Act) Disposal of minimum of 10 appeals or 10% of total such appeals pending, whichever is higher. | 30.06.2024 |

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| | (b) Appeals filed against order u/s 10(3)/10(4) of the Act Disposal of minimum of 5 appeals (Subject to availability of sufficient number of appeals) | 30.06.2024 |
| (iii) | For Additional/ JCIT(Appeals): Disposal of atleast 150 pending appeals | 30.06.2024 |
| G. | CIT(Audit) | |
| | Audit Objection : | |
| (i) | Final Settlement of atleast 50% of Major and 75% of Minor Internal and Revenue Audit Objections which were received till 31.12.2023 | 30.06.2024 |
| (ii) | Final Settlement of atleast 50% of Internal and Revenue Audit Objections brought forward on 01.04.2024 | 30.06.2024 |
| H. | Pr. CCIT/CCIT and Pr.CIT/CIT | |
| (i) | Annual updation of Asset Register (as on 31.03.2024) and submission of information to Directorate of Infrastructure | 30.06.2024 |
| (ii) | (a) Delayed Rent Revision proposals received from the field offices to be submitted to the Competent Authority | 15.06.2024 |
| | (b) submission of rent related proposals to the Competent Authority | Within 45 days of receipt of proposal, the Pr.CCIT should send such proposals to CBDT. In any case, proposals should be sent 6 months prior to the expiry of date of earlier agreement. |
| (iii) | Submission of quarterly dossier report above Rs. 500 crores by the respective Pr. CCsIT/DGsIT(Inv.) received by 31.03.2024 | 15.04.2024 |
| (iv) | Recommendation of CIT/DIT in standardized proforma to Member (IT) w.r.t Form 3CF applications received by 31.03.2024 | 30.06.2024 |
| (v) | a. Disposal of petitions filed u/s 119 of the Act for condonation of delay brought forward from 01.04.2024 | 30.06.2024 |
| | b. Submission of field reports by Pr.CCsIT in cases where petition under section 119(2)(b) of the Act are pending before the Board. | 30.06.2024 |
| | Appellate Matters | |
| (vi) | 100% implementation of e-office for SLP work | 30.04.2024 |

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| (vii) | 100% filing of Revenue appeals/petitions before High Court and ITAT in e-filing mode | 31.05.2024 |
| (viii) | Pending High Court cases with SQsL to be updated on LIMBS portal | 30.06.2024 |
| I. | Directorate of Intelligence & Criminal Investigation (I & CI) | |
| (i) | To ensure filing of Form 61/ 61A by all non-filer SROs for FY 2022-23 | 30.06.2024 |
| (ii) | Outreach Activities: (a) For SFT/SRA filing (Atleast 4 by each DIT including 1 for SRO. Starting from 15 th April) (b) For PAN Validation (Atleast 2 by each DIT) (c) For e-Verification Scheme (Atleast 2 by each DIT) | |
| (iii) | To complete work for Peer Review as per schedule drawn | |
| (iv) | To carry out verification work as per pendency | |
| (v) | Closure of all Form 61B matters pending verification | |

In addition to the above, the following Key Result Areas shall also be undertaken by the relevant field formations :-

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| J. | Vigilance related matters | |
| (i) | Seminars on Preventive Vigilance- One meeting in each Pr. CCIT region on Preventive Vigilance issues for sensitization of AOs and DDOs | 30.06.2024 |
| (ii) | Processing/Handling of complaints received by field formations: (a) Processing and finalization of 30% of pending complaints received upto 31.03.2024. (b) One review meeting in every quarter by Zonal ADG(Vig.) with each Pr. CCIT of their charge for monitoring of all pending Vigilance cases – Group ‘C’ (c) Forwarding of all pending complaints to respective CVOs in cases of Group ‘A’, Group ‘B’ and Group ‘C’ officers/officials | 30.06.2024 30.06.2024 30.04.2024 |
| (iii) | Disposal of DPs by field formations: (a) Disposal of 25% DPs brought forward as on 01.04.2024 | 30.06.2024 |

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| | (b) Providing relied upon documents to IO/ PO/ CO <ul style="list-style-type: none"> All relied upon documents to CO along with Charge Memorandum All relied upon documents to IO/ PO | 30.06.2024 Within 15 days from appointment of IO/PO |
| (iv) | Vigilance Clearances : (a) Vigilance clearances in individual cases (b) Vigilance clearances in group cases | Within 7 working days of receipt of request Within 15 working days of receipt of request |
| (v) | Appeals filed against Penalty Orders in case of Gr. B and Gr. C officers/officials | Within 1 month from the date of receipt |
| (vi) | Training Sessions: (a) Training/ Interactive Seminars on CCS(CCA) Rules and CCS(Conduct) Rules in every quarter by each Pr.CCIT in association with Zonal ADG (Vig.) and NADT, Regional Campus (b) Training of IOs/ POs/ Vigilance Workforce once in three months in association with Zonal ADG(Vig.) | 30.06.2024 30.06.2024 |
| K. | HRD related matters | |
| | Pr. CCIT(CCA) | |
| (i) | Holding of all pending DPCs at all grades (Group B & C) | 15.05.2024 |
| (ii) | Completion of pending deficient APAR (Group B & C) | 31.05.2024 |
| (iii) | Implementation of e-office for communication with CBDT | 30.04.2024 |
| (iv) | Cataloguing of Service Litigation | 31.05.2024 |
| (v) | Identification of activities to be undertaken for celebration of Income Tax Day, 2024 | 15.04.2024 |
| (vi) | Cancellation of candidature and returning of dossiers of candidates beyond 6 months | 30.04.2024 |
| (vii) | Reporting of vacancies in direct recruitment cadres of Group B & C | 15.05.2024 |
| | Directorate of HRD | |
| (i) | Issue of notification for holding online Departmental Exam for ITO/ITI/MS Exam and registration of eligible candidates | 31.05.2024 |
| (ii) | Notification of RRs of OS/ITI/PS | 30.06.2024 |
| (iii) | Finalisation of Civil List | 31.05.2024 |
| (iv) | Sensitisation on consequence of non-filing of IPR | 15.04.2024 |
| (v) | Completion of pending deficient APAR (Group A) | 31.05.2024 |
| (vi) | Reporting of vacancies to SSC after obtaining NOC from Surplus Cell, DoPT | 30.06.2024 |
| (vii) | Finalisation of RFP for HRMS platform | 15.05.2024 |

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