

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UNSTARRED QUESTION NO-1038**  
ANSWERED ON – 09/12/2025

**INCOME TAX DISPUTES**

1038. SHRIMATI SAGARIKA GHOSH

Will the Minister of FINANCE be pleased to state: -

- (a) whether the Ministry has data on year-wise number of Income Tax disputes in the last five years.
- (b) the total amount involved in these disputes for each year in the same period; and
- (c) whether there is a record of a classification of disputes based on assessment, appellate and litigation stages?

**ANSWER**

MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

- (a) The Income Tax Department maintains year-wise data of Income Tax Disputes at various appellate stages which is provided in **Annexure-A**.
- (b) The details of the number of pending appeals/cases and the amount involved therein (in lakh rupees) at various appellate level is provided in **Annexure-A**.
- (c) The data of number of pending appeals in Income Tax matters and the corresponding amount locked up is maintained separately for each appellate level (as provided in **Annexure-A**) i.e.
  - (i) First appellate authority [CIT (A)/JCIT (A)]
  - (ii) Income Tax Appellate Tribunal (ITAT)
  - (iii) Hon'ble High Courts, and
  - (iv) Hon'ble Supreme Court of India

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## Annexure-A

Year-wise data in respect of appeals pending before First Appellate Authority from Financial Year 2020-2021 onwards		
Financial Year	No. of appeals pending at the end of the Financial Year	Total disputed amount in appeals at the end of Financial Year (Rs. in lakh)
2020-2021	4,48,992	24,52,30,069
2021-2022	5,02,111	14,18,63,134
2022-2023	5,25,367	16,33,98,912
2023-2024	5,48,278	16,90,42,426
2024-2025	5,39,863	16,75,45,696

Year-wise data in respect of appeals pending before the ITAT, High Court & Supreme Court from Financial Year 2020-2021 onwards			
Year	Forum	No. of appeals pending at the end of the Financial Year	Total disputed amount in appeals at the end of Financial Year (Rs. in lakh)
2020-2021	ITAT	26,111	2,70,03,860
	High Court	31,971	2,75,32,925
	Supreme Court	5,567	25,27,476
2021-2022	ITAT	19,238	3,05,08,687
	High Court	27,950	3,31,24,522
	Supreme Court	4,379	27,73,577
2022-2023	ITAT	21,966	2,89,56,476
	High Court	32,521	3,88,80,322
	Supreme Court	4,330	39,66,296
2023-2024	ITAT	20,296	4,73,54,488
	High Court	38,099	5,34,55,426
	Supreme Court	5,916	23,06,723
2024-2025	ITAT	22,960	3,64,45,449
	High Court	34,486	5,65,15,885
	Supreme Court	6,338	25,40,351