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CENTRAL ACTION PLAN
2026-2027

CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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MESSAGE FROM CHAIRMAN

Dear Colleagues,

Each year, the Central Action Plan gives the Department an opportunity to take a considered view of where we stand and where we need to go. Over time, it has become more than an annual exercise of assigning targets. It is a structured way of reviewing performance, identifying areas that require greater attention and setting out priorities for the year ahead. In many ways, the CAP reflects an institutional discipline of periodically stepping back to assess our work, recognise emerging needs, and ensure that our efforts remain aligned with the responsibilities entrusted to us.

It is to the credit of officers and officials across the Department that this exercise continues to remain meaningful year after year. The objectives laid down in the Action Plan are pursued with seriousness and commitment, often across varied conditions and demanding timelines. The willingness to engage with this process, take ownership of assigned responsibilities, and work steadily towards defined outcomes has helped ensure that the CAP remains not merely a planning document, but a living framework that guides the Department's work through the year.

The year 2026–27 comes at an important stage, with the Department carrying forward its annual planning exercise in the backdrop of the Income-tax Act, 2025, together with the accompanying Rules and Forms. At the same time, expectations from tax administration continue to evolve. Taxpayers today expect greater predictability, timely resolution, and processes that move steadily through the year. The quality of administration is often experienced through assessments, appeals, grievance redressal, refunds, rectification, and similar points of interaction with the Department, making these touchpoints increasingly important in shaping public confidence and perception.

The Central Action Plan for this year must therefore be viewed in this broader context. As in earlier years, every vertical has been assigned measurable objectives aligned to its role and responsibilities. These targets are not intended merely as annual benchmarks; they help sustain attention on important areas of work, encourage timely execution, and provide a basis for periodic review through the course of the year.

In a department of this scale, outcomes are rarely produced by one function working in isolation. Progress in assessments may depend upon Systems support, quality litigation management may rely upon timely legal inputs, effective risk identification may draw upon intelligence and data analytics, and taxpayer services often benefit from coordination across multiple levels. The effectiveness of administration therefore depends not only on the performance of individual verticals, but also on how well these functions work together.

Some functions naturally remain more visible because they involve direct interaction with taxpayers, while others work largely in support of the broader administrative framework. Areas such as systems, vigilance, legal and research, communication, audit, infrastructure, and internal processes may not always be visible externally, yet they play an essential role in maintaining consistency, strengthening oversight, and supporting informed decision-making. Together, these functions contribute to the overall resilience and effectiveness of the Department.

The Action Plan also reminds us that improvement in administration depends not only upon processes but upon people. As work becomes increasingly technology-enabled and knowledge-driven, continuous learning and adaptation become essential. Capacity building, professional competence, and clarity of understanding remain important in ensuring that we are able to respond effectively to changing demands and carry out our responsibilities with confidence and consistency.

While we may work across different regions, charges, and specialised functions, our broader purpose remains shared. The Central Action Plan 2026–27 brings these varied responsibilities together with focus and consistency. As we move through the year ahead, the PRUDENT approach continues to offer a practical guide for strengthening professionalism, responsiveness, sound judgment, and balanced administration in our day-to-day work. I am confident that, through sustained commitment at every level, we will continue to carry forward the responsibilities entrusted to us with seriousness and purpose.

With best wishes for a productive year ahead,

(Ravi Agrawal)
Chairman, CBDT

Date: 08.05.2026

PREFACE

Core Purpose

Central Action Plan 2026-27 is a strategic roadmap founded on the Income-tax Department's core principles of being a taxpayer-centric, non-intrusive, data-driven, and technology enabled, organisation aligned with the overarching vision of **'Viksit Bharat 2047'**.

Guiding Philosophy: "PRUDENT" Approach

- **P** – Professionalism & Probity
- **R** – Responsibility & Responsiveness
- **U** – Understanding (law, business, economy)
- **D** – Data-driven decisions
- **E** – Enforcement with empathy
- **N** – Non-intrusive administration
- **T**- Technology-driven processes

Key Operational Priorities

1. **Capacity building**
    - Concerted efforts on training on the Income tax Act 2025 and Income-tax Rules 2026 at all employee levels though classroom and online micro-learning modules
    - Outreach programs and social media modules for benefit of external stakeholders
    - Emphasis on a collaborative taxpayer- taxman relationship
2. **Revenue Collection**
    - Collection targets allocated CCA-region-wise, based on revenue potential and past performance
    - Improving TDS framework and processes.
3. **Demand (Arrears) Management**
    - Goal-oriented reduction of outstanding tax demand
    - Determination of Net Collectible demand for better structured efforts for collection of arrear demands
4. **Litigation Management**
    - Focus on high arrear cases in dispute at first appeal stage
    - Reducing backlog through increased dispute resolution.
    - Special attention to old (legacy) disputes at first appeals stage.

5. **Taxpayer Service Delivery**
    - Time-bound grievance redressal (CPGRAMS, e-Nivaran, etc.).
    - Faster refunds, rectifications, and appeal effects.
    - Strict adherence to the **Taxpayers' Charter**.
6. **Assessment Strengthening**
    - Improved functioning across faceless and jurisdictional systems.
    - Emphasis on training and capacity building.
7. **Technology expansion and data management**
    - Strengthening of system-driven processes for data collection and management
    - Decisions based on non-subjective data analysis
8. **Human Resource and Infrastructure Management**
    - On-time + performance monitoring for responsive workforce.
    - Strengthening and consolidation of infrastructure
9. **Framework for Prioritisation and Monitoring for improving collaborative efforts**
    - Classification of Key Result Areas for a structured approach to prioritization of Key result areas for more efficient outcomes
    - Continual supervision for quick recognition and escalation of continuous Key Result Areas exhibiting continued negative variance
    - Periodic evaluation of progress on Key Result Area targets by all supervisory levels has been mandated

FOREWORD

Framework for Prioritisation and Monitoring under Central Action Plan 2026- 2027

1. Background and Objective

As in earlier years, the Central Action Plan, 2026-27 (CAP 2026-2027) sets out Key Result Areas (KRAs) along with corresponding Key Performance Indicators (KPIs). Achievement of KPIs constitutes the primary performance objective under the Plan.

At the same time, CAP 2026 recognises that, particularly in certain verticals, the number and diversity of KRAs may be substantial, necessitating a structured approach to prioritisation and oversight.

2. Role of Supervisory Monitoring

Achievement of KPIs is contingent upon:

- continuous supervision,
- timely review, and
- informed intervention by supervisory authorities.

Effective monitoring enables:

- sustained focus on annual goals and
- timely course correction at the level of individual units or officers, thereby mitigating the risk of deviation from intended outcomes.

3. Continuous Monitoring as a Core Pillar of CAP 2026

Supervisory engagement across levels is integral to ensuring:

- consistency,
- accountability, and
- alignment with defined performance objectives.

Accordingly, the Central Action Plan 2026 institutionalises continual monitoring as a key pillar of its implementation. The primary goal of continual monitoring is to identify deviations early enough to implement periodic "structured review" before the annual deadline.

The Central Action Plan 2026 therefore marks a shift from the responsibility of achievement from the individual unit, to a collaborative supervisory chain.

4. Prioritised Monitoring Architecture

To operationalise effective oversight, CAP 2026 adopts:

- a prioritised monitoring framework by classifying KRAs into three categories—A, B, and C—based on mandated periodicity of monitoring.
- Each KRA is mapped to a designated primary responsibility centre.
- Supervisory oversight is mandated at all hierarchical levels above the designated primary responsibility centre.

5. Categorisation and Monitoring Frequency

The categorisation framework is as follows:

CATEGORY A

High Priority: Core performance drivers **requiring monthly monitoring** by **all** supervisory levels.

CATEGORY B

Important: Strategic areas **requiring quarterly monitoring** by **all** supervisory levels.

CATEGORY C

Desirable: Operational areas **requiring half-yearly monitoring** by **all** supervisory levels.

By categorizing Key Result Areas (KRAs) as per monitoring intensity, the framework ensures that leadership energy is focused on high-impact "performance drivers", while maintaining baseline accountability for routine operations.

6. Accountability and Escalation

Supervisory authorities shall ensure that monitoring outcomes are documented and, where necessary, escalated in a timely manner.

7. Escalation & Correction

To prevent the framework from becoming a passive reporting exercise, CAP 2026 is dependent on an Escalation & Correction protocol:

- Documentation: All monitoring outcomes must be recorded to create an audit trail of performance.

  Variance Trigger: Any significant gap between the actual performance and the KPI target necessitates an immediate corrective action plan.

•Escalation: If a "Category A" or "B" metric shows sustained negative variance from the KPI, it must be escalated through the hierarchy to trigger a resource reallocation or policy adjustment at the appropriate hierarchical level.

8. KRAs for some verticals may be spread over various relevant chapters of the document. All relevant Chapters may be referred to for compliance by the primary designated responsibility centre and for the corresponding supervision by all successive hierarchical levels above.

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CHAPTER I

CAPACITY BUILDING

(TOWARDS MAKING PRUDENT KARMAYOGIS)

Background

The financial year 2026–27 marks a significant transition in India's direct tax administration with the implementation of the Income-tax Act, 2025, replacing the Income-tax Act, 1961. This reform represents a comprehensive re-enactment aimed at enhancing clarity, coherence, and taxpayer-centricity, while promoting transparency, efficiency, and voluntary compliance. In this context, capacity building assumes critical importance to ensure effective and consistent implementation of the new law across all levels of the Department.

Rationale

The evolving landscape of tax administration characterized by digitization, data-driven processes, and faceless systems requires a workforce that is technically proficient, analytically capable, and aligned with the principles of responsive governance. The framework for F.Y. 2026–27 is anchored in Mission Karmayogi, the PRUDENT principles, and the integration of technology and data analytics, with a focus on translating capacity building into measurable improvements in performance outcomes, including assessment quality, litigation management, and taxpayer experience.

Training Architecture

Training programs during F.Y. 2026–27 shall be structured across four integrated pillars to ensure comprehensive capability development:

- Domain Training: Focused on the provisions of the Income-tax Act, 2025 and sector-specific knowledge
- Functional Training: Covering procedures, systems, litigation management, and departmental processes
- Behavioural Training: Aimed at embedding PRUDENT principles, ethics, communication, and taxpayer-centricity
- Digital Training: Focused on data analytics, artificial intelligence, and emerging technological tools

Strategic Approach

The training framework adopts an outcome-oriented approach, moving beyond compliance to focus on measurable impact. The training lifecycle shall follow the progression:

Compliance → Competency → Behaviour → Outcomes

To ensure prioritization and effective implementation, Key Result Areas (KRAs) have been categorized using ABC analysis into Critical Priority Areas (A), Capability Building Areas (B), and Compliance & Process Areas (C).

1. **Capacity augmentation by Training**

A. Directorate of Training (DoT), NADT & Regional Training Centers

CATEGORY A

S. No.	Key Result Area	Target Group	Time Frame	Action By
1	Specialised stand-alone domain specific vertical wise training programs- a) International Taxation & Transfer Pricing b) Exemptions c) TDS d) Intelligence & Criminal Investigation e) Investigation and Central (The use of AI tools by officers in these verticals to be incorporated in the training content)	All Cadres	240 training hours for each NADT-RC	Addl Director (Trg), NADT- RCs
2	Training on strengthening specialised skills - a) Accountancy b) Behavioural skills and gender sensitisation c) ITD applications d) Investigation & digital forensics e) Non-intrusive data collection, analysis and utilisation f) Grievance redressal and responsiveness g) Demand Management h) GEM, PFMS i) Rajbhasha in Office work j) Infrastructure planning and Expenditure budgeting k) Vigilance (this list is only indicative)	All cadres	144 training hours for each NADT-RCs and 96 training hours for each MSTUs	Addl Director (Trg), NADT- RCs and MSTUs

S. No.	Key Result Area	Target Group	Time Frame	Action By
3	Develop 5000 MCQs on IT Act 2025 and IT Rules 2026	All Cadres	31.07.2026	ADG(Training Collaboration), DoT
4	Develop digital micro learning modules for continuous update on the Income Tax Act 2025 and IT Rules 2026	All cadres	30.09.2026	Addl Director (iGOT) NADT Addl Director (Trg), NADT- RCs
5	Completion of Induction training of all the newly recruited officials/ Rozgar Mela recruits	ITI, TA, Stenos & MTS	30.11.2026	Addl Director (Trg), NADT- RCs & MSTUs
6	Completion of Orientation/ On Promotion training of all the newly promoted Officers/officials	ITO, ITI, AOs, OS, Sr.PS/PS, TA	30.09.2026	Addl Director (Trg), NADT- RCs and MSTUs
7	Mandatory Training program before promotion as prescribed under the Recruitment Rules	AOs, OS, Sr.PS/PS	31.12.2026	Addl Director (Trg), NADT- RCs and MSTUs
8	Monitoring and Capturing of all the training on the Karmayogi Siksha Path portal	All ranks	Continuous	ADG (Induction) and ADG (P&R) NADT PrADGs NADT-RC

CATEGORY B

S. No.	Key Result Area	Target Group	Time Frame	Action By
1	Creation of competency inventory (domain, functional, and behavioral competencies) using Karmayogi Shiksha Path data	Trainers (Internal & External)	Continuous	ADG(Training Collaboration), DoT
2	Develop a Training Impact Assessment Framework and publish Annual Training Impact Report	All officers and staff	31.07.2026	ADG (Training Collaboration), DoT
3	Operationalize 'Centre of Excellence' for each RC and conduct one All India Level Specialized Training Course through each CoE	ACITs and above	31.12.2026	Pr.ADG, NADT-RCs
4	To organize Specialized Training Courses for newly promoted JCIT	Newly promoted JCIT/Officers due for JCIT promotion	30.09.2026	Addl Director (Trg), NADT- RCs

S. No.	Key Result Area	Target Group	Time Frame	Action By
5	To conduct On-boarding Courses for CIT (Appeals) and CIT (DR)	CIT (Appeal)/JCIT (Appeal), CIT (DR)	31.07.2026 or within 2 months of the AGT whichever is earlier	Addl Director (Trg), NADT- RCs
6	To organize Super specialized courses in collaboration of International/ Domestic Organization/Institute.	Officers at the level of Pr.CIT/CIT/Addl./ JCIT/DCIT/ACIT	Minimum of 06 courses during 2026-27	Taxation and Finance (CTF), Directorate of Training
7	Create Retired Officers Knowledge Integration Framework	Retired officers	30.09.2026	ADG(P&R), NADT
8	Doorstep Training Programs	All cadres	2 programs per quarter	Addl Director (Trg), NADT- RCs and MSTUs

CATEGORY C

S. No.	Key Result Area	Target Group	Time Frame	Action By
1	Adherence to the Annual Training Calendar 2026-2027	All Officers	FY 2026-2027	ADG (Induction), ADG (P&R), NADT and Pr.ADG, NADT-RCs
2	Completion of minimum 50 hours of training (Online and Offline)	All Officers/Officials	Annual	ADG (Training Collaboration), DoT
3	Entering into MoUs with reputed training/educational/research organizations for collaboration and exchange of specialized expertise and best practices after being duly vetted by DoT.	NADT and RCs	2 MoUs in the year	Pr.ADG (Trg) NADT-RCs

B. Pr.CCIT REGIONS & FIELD FORMATIONS

CATEGORY B

S. No.	Key Result Area	Target Group	Time Frame	Action By
1	Induction Training for all newly posted officers and officials (FAO/JAO/IT&TP/Exemption/I&CI, TDS, Investigation, Central)	All officers and officials	Within 2 months of AGT/Local transfers (12 training hours per vertical)	CCITs/PCITs/CITs
2.	Topic wise workshops within the verticals (FAO/ JAO/ IT&TP/ Exemption/I&CI, TDS, Investigation, Central)	All officers and officials	1 training workshop per quarter (24 training hours per vertical)	CCITs/PCITs/CITs

CATEGORY C

S. No.	Key Result Area	Target Group	Time Frame	Action By
1	Monitoring completion of mandatory training hours (Online/offline)	All Officers/ Officials	Quarterly Review	Pr.CCITs/CCITs/ DGITs
2	Making available eligible officers and officials for induction/ orientation/ mandatory training to be conducted by NADT-RCs and MSTUs	All Officers/ Officials	As per the training schedule	Pr.CCITs/CCITs/ DGITs

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CHAPTER II
ALLOCATION OF BUDGET TARGETS

1. **Direct Tax Collection During Financial Year 2025-26**

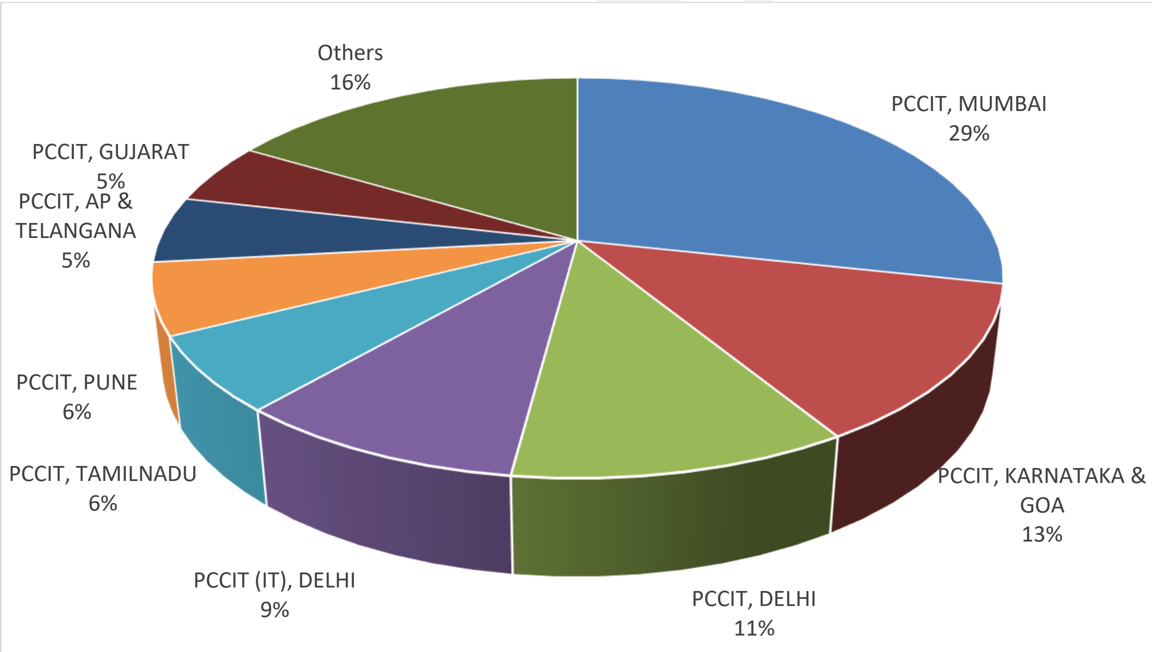
The major head-wise direct tax collection during F.Y. 2025-26 is as under:

(Fig. in Rs. crore)

Major heads of Tax	Gross Collection	Refunds	Net Collection
Corporate Tax	13,81,605	2,82,439	10,99,166
Non-Corporate Tax	13,72,474	1,89,068	11,83,405
Other Taxes (STT, etc.)	57,856	21	57,834
Total	**28,11,936**	**4,71,530**	**23,40,405**

Source: Pr. CCA, CBDT

2. **PERCENTAGE COLLECTION CONTRIBUTION BY EACH REGION**



(Source: TINMIS Dashboard)

3. **Performance with respect to Net Direct Tax collection for the last three Financial Years is as under**:

(Fig. in Rs. crore)

Financial Year	Corporate Tax	Non-Corporate Tax	Other taxes (STT, etc.)	Total Tax
2022-23	8,25,834	8,08,221	29,631	16,63,686
2023-24	9,11,055	10,10,948	38,163	19,60,166
2024-25	9,86,767	11,82,972	56,636	22,26,375

(Source: Pr. CCA, CBDT)

3.1 The Budget Targets for F.Y. 2026-27 as per the budget estimates are as follows: -

(Figure in Rs. crore)

Major heads of Tax	Budget Estimates (F.Y. 2026-27)
Corporation Tax	12,31,000
Taxes on Income (Incl. Other taxes, etc.)	13,92,300
Securities Transaction tax	73,700
Total	**26,97,000**

4. Allocation of Targets

Allocation of Budget Targets for each cadre-controlling Pr. CCIT is as follows:

(Rs.in Crore)

Regions	Budget Target Allocation as per Budget Estimates (F.Y. 2026-27)			
	CT	NCT	STT	Total
PCCIT, MUMBAI	3,63,100	3,17,200	73,700	7,54,000
PCCIT, KARNATAKA & GOA	1,13,000	2,67,200	0	3,80,200
PCCIT, DELHI	1,34,700	1,49,900	0	2,84,600
PCCIT (IT), DELHI	1,77,700	59,400	0	2,37,100
PCCIT, TAMILNADU	77,200	94,300	0	1,71,500
PCCIT, PUNE	64,700	95,300	0	1,60,000
PCCIT, AP & TELANGANA	50,100	92,100	0	1,42,200
PCCIT, GUJARAT	63,000	72,200	0	1,35,200
PCCIT, NORTH WEST REGION	44,000	64,400	0	1,08,400
PCCIT, WB & SIKKIM	37,500	34,000	0	71,500
PCCIT, UP (WEST) & UTTARAKHAND	23,100	25,600	0	48,700
PCCIT, RAJASTHAN	20,700	22,200	0	42,900
PCCIT, KERALA	21,500	20,100	0	41,600
PCCIT, MP & CHHATTISGARH	12,200	22,200	0	34,400
PCCIT, UP (EAST)	7,400	17,000	0	24,400
PCCIT, BIHAR & JHARKHAND	4,100	13,800	0	17,900
PCCIT, ODISHA	7,200	9,700	0	16,900
PCCIT, NAGPUR	5,200	9,000	0	14,200
PCCIT, NORTH EAST REGION	4,600	6,700	0	11,300
All India Total	**12,31,000**	**13,92,300**	**73,700**	**26,97,000**

The Pr. CCsIT may further allocate targets to various field units under their jurisdiction keeping in view the revenue potential of the different charges.

5. Suggestions for improvement of Direct Tax Collection

(i) **Focus on collection of demand confirmed by CIT(Appeals)-** Out of the appeals disposed during financial year 2025-26, the demands fully confirmed by CIT(A) stand at Rs. 2.57 lakh crores. The AOs must ensure that all possible efforts are made to collect outstanding demands that have been confirmed by CIT(Appeals), subject to stay that may have been granted by higher appellate fora.

[Action by : All JAOs/ AO(Central)/ AO(IT)/ AO(TDS)]

(ii) Place special emphasis on collecting arrear and current demand, including suitable measures in cases of noncompliant taxpayers. The CCsIT and PCsIT shall monitor and review Dossier Reports. The Range head shall be responsible to ensure that the AO in coordination with the TRO initiates steps required to be taken for recovery of outstanding arrear demand. Special efforts should be made to classify outstanding demand to arrive at the Collectible Demand entries with accuracy and sustained efforts for collection of the same. For this purpose, Pr.CCsIT are required to constitute special teams to assist JAOs/TROs for the "Top 10,000'' arrear entries of each Pr.CCIT as shared by DFC. These teams may take assistance from the CRESAI portal in terms of CBDT O.M. dated 29.1.2025. The Chapter on 'Demand Management' may be referred to.

[Action by: all PrCCsIT]

(iii) Identification of collectible undisputed demand entries and taking requisite action including adjustments through PD Accounts, etc.

[Action by: JAOs/ AO(Central)]

(iv) Co-ordination with different verticals in the department especially Jurisdictional Offices, Investigation Directorates, TDS charges, etc.

(v) Judicious approach towards raising of demand for better compliance and payment of demand.

(vi) Prompt issuance of refunds to avoid interest payments that have negative impact on budget.

(vii) Outreach programs to be conducted to enhance awareness of rightful claims for deductions/ exemptions & educating taxpayers on filing updated returns. These efforts shall potentially result in a significant increase in taxpayers opting for the new tax regime, thus reducing the misuse of deductions.

(viii) Profiling of districts or suitable areas for net positive or negative revenues and for better compliance. In case of negative revenue, reasons to be identified thereof and suitable action to be taken.

[Action by: PrCCIT in collaboration with Directorate of Tax Research and Analysis]

(ix) Sectoral analysis

- To address negative trends of tax payments;
- To examine the trend in specific sectors for taking suitable actions;
- To find the reasons for negative trends of tax payments or growth of advance tax in such sectors.
- Close monitoring of top advance tax taxpayers and encouraging them to reassess their advance tax liabilities to avoid self-assessment tax, and
- Identifying claim of incorrect exemptions and deductions.

[Action by: PrCCIT/ Directorate of Tax Research and Analysis]

(x) Draw up an approval relating for demand collection based on the data reflecting in the dashboard of the Demand Facilitation Centre.

[Action by: DFC]

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CHAPTER III

DEMAND MANAGEMENT

1. The focus area of Demand Management is as follows:

   a. Classification of demand generated from processing and scrutiny assessment into Net Collectible Demand (**NCD**) and Demand Difficult to Recover (**DDR**)
   b. Cash Collection
   c. Reduction of Demand
      i. By Order Giving effect (OGE) to appellate/other orders
      ii. By Rectification
   d. Pursuing the arrear demands and current demands

2. In Income tax department, primarily the Assessing Officer (JAO) and the Demand facilitation Centre (DFC) interact for demand management. In addition, 'Specialized Teams' have been formed under each Pr. CCIT region to pursue Top 5000 pending demands for the country as a whole.

3. The **Central Action Plan 2025-26** gave targets for Cash-collection and Reduction of Arrear Demand. The achievements are as follows:
   a. **Reduction:** Target: Rs.8.24 L Cr; Achieved: Rs.12.33 L Cr (150%)
   b. **Cash collection:** Target: Rs.5.04 L Cr; Achieved: Rs.0.85 L Cr (17%).

4. **Targets for the year 2026-27** have been grouped priority wise into category A, B and C for the purposes of monitoring and accomplishment. Briefly, the targets aim at substantially reducing the Net Collectible Demand (**NCD)**, as well as **Demand Difficult to recover (DDR) and to improve Cash Collection percentage vis-à-vis NCD**. The strategy to be followed by field formations in this regard is as follows:

Item	Methodology	Context and procedure
i.	**By way of Classification of demand** (responseby JAO to DFC on list supplied with monthly CAP report)	1. Each AO is required to examine the top 1000 Unclassified Arrear demand entries and categorize it into NCD and DDR by 15.07.2026 and submit the response on ITBA which is monitored by DFC. Certificate may be submitted by each AO by 21.07.2026. 2. Teams to be constituted by PrCCsIT to assist AOs to classify top demands 3. Statistics of unclassified arrear demand as on 31.03.2026, as well as Current Demand for FY 2026-27 will be communicated separately by DFC (Pr CCIT/CIT/Range/AO wise details). 4. DFC and AO will closely co-ordinate to synchronise such classification and reduce instances of non-reflection of classification due to technical errors.

Item	Methodology	Context and procedure
ii.	**Cash collection**	Cash Collection from arrears demand classified as NCD

Category wise Key Result areas:

CATEGORY A

Sr No.	Methodology	Specific Target	Time line	Action by
1	**Classification** of **Unclassified Arrear demands** into NCD/DDR. Each PrCCIT charge shall create a dedicated team to monitor the progress of classification of Top 1000 Unclassified demands for each AO		**Top Priority**	**JAO** **Pr. CCIT**
	Arrear demand	Classification of **Top 1000 Unclassified arrear demand Cases as on 01.04.2026** in each AO charge: (as per statistics communicated by DFC)	**15.07.2026**	**JAO**
2	**Cash Collection**			
	a. Arrear demand	i. Out of **NCD as on 15.07.2026 -** 40%	31.03.2027	JAO
		ii. Out of **Demand fallen due on account of OGE / Rectification** (arrear and current) - **100%**	31.03.2027	JAO
	b. Current Demand	Current Demands as a result of processing of Returns and Scrutiny assessment orders during the FY 2026-27: **10% of Demand**	31.03.2027	JAO
3	**Reduction**			
a	**OGE**	100% OGE on appellate/ other orders received on or before 30 days prior to closure of FY 2026-27	31.03.2027	JAO
b	**Rectification**	100% Rectification orders on applications received on or before 30 days prior to closure of FY 2026-27	31.03.2027	JAO
c	**Special Teams**	Monitoring of **Top 10000** demands and submission of quarterly report to DFC. CERSAI data to be examined for identification of assets.	Continuous monitoring	Pr CCIT
d	**Monitoring and Review of DDR**	Review of 20 categories of DDR and initiation of suitable action	Monthly	Range Head

CATEGORY B

Sr No.	Methodology	Time line	Action By
1	**Reduction** Review of OGE/Rectification applications pending for order due to technical difficulty, or otherwise:	Quarterly review	JAO

CATEGORY C

Sr No.	Methodology	Time line	Action by
1	**Arrear demand** Submission of response to DFC on pending Unclassified demands	Twice in FY 2026-27	JAO Review by Range Head/PCIT/ Pr CCIT
2	**Current demand** Submission of response to DFC on pending Unclassified demands	Twice in FY 2026-27	JAO

5. **Statistical data (Pr CCIT wise) and estimated target:**

a. **Unclassified demands (including demand not fallen due) as on 31.03.2026**:

PCCIT wise Summary of Unclassified Demands (not having AO Reponses) as on 31-03-2026				
	Unclassified Demands (upto Rs.50 L)		Unclassified Demands (above Rs.50 L)	
PCCIT Wise	**Quantity (demand items)**	**Quantum of Demand in Rs Cr**	**Quantity (demand items)**	**Quantum of Demand in Rs Cr**
PCCIT (EXEMPTION), DELHI	**1,63,977**	4,472.91	**6,164**	67,211.89
PCCIT (IT), DELHI	**77,167**	2,579.21	**5,175**	43,156.42
PCCIT, AP & TELANGANA	**14,86,437**	7,217.38	**5,496**	26,806.44
PCCIT, BIHAR & JHARKHAND	**12,45,720**	5,047.60	**5,409**	19,774.02
PCCIT, DELHI	**11,80,680**	10,605.11	**15,480**	1,20,761.50
PCCIT, GUJARAT	**16,86,262**	9,023.31	**7,657**	34,721.39
PCCIT, KARNATAKA & GOA	**14,10,029**	8,772.84	**8,798**	48,967.73
PCCIT, KERALA	**4,52,888**	2,866.78	**4,550**	19,082.50
PCCIT, MP & CHHATTISGARH	**12,09,016**	5,081.71	**4,091**	24,730.56
PCCIT, MUMBAI	**15,14,309**	17,473.76	**14,889**	1,65,579.54
PCCIT, NAGPUR	**4,73,086**	2,160.76	**1,676**	6,439.96
PCCIT, NORTH EAST REGION	**3,84,992**	1,313.27	**916**	3,078.40
PCCIT, NORTH WEST REGION	**18,74,536**	9,648.14	**9,778**	33,399.35
PCCIT, ODISHA	**3,86,685**	1,911.11	**994**	6,613.71
PCCIT, PUNE	**24,19,337**	15,405.30	**9,567**	27,936.32
PCCIT, RAJASTHAN	**9,36,380**	3,678.75	**3,514**	17,315.68
PCCIT, TAMILNADU	**16,71,912**	6,600.81	**3,295**	30,007.48

PCCIT wise Summary of Unclassified Demands (not having AO Reponses) as on 31-03-2026				
PCCIT, UP (EAST)	**13,16,960**	5,493.10	**4,993**	17,967.75
PCCIT, UP (WEST) & UTTARAKHAND	**11,16,506**	5,543.52	**3,781**	25,135.52
PCCIT, WB & SIKKIM	**14,64,590**	8,325.14	**7,980**	49,751.09
Grand Total	**2,24,71,469**	**1,33,220.52**	**1,24,203**	**7,88,437.27**

b. Targets for Reduction of Arrear Demand

(in ₹ Crores)

PCCIT Region	Target For Reduction FY 26-27
PCCIT, MUMBAI	422852
PCCIT, DELHI	255761
PCCIT (EXEMPTION), DELHI	124849
PCCIT, GUJARAT	105802
PCCIT, TAMILNADU	77981
PCCIT, AP & TELANGANA	71126
PCCIT, KARNATAKA & GOA	64893
PCCIT (IT), DELHI	60469
PCCIT, WB & SIKKIM	57850
PCCIT, UP (EAST)	55468
PCCIT, PUNE	37584
PCCIT, NORTH WEST REGION	34746
PCCIT, MP & CHHATTISGARH	33833
PCCIT, UP (WEST) & UTTARAKHAND	26320
PCCIT, RAJASTHAN	26215
PCCIT, KERALA	13923
PCCIT, BIHAR & JHARKHAND	9486
PCCIT, ODISHA	8412
PCCIT, NORTH EAST REGION	7275
PCCIT, NAGPUR	5156
Grand Total	**15 Lakh Crores**

6. **Targets for Cash Collection:** A realistic estimate of NCD is expected to be generated on account of classification of unclassified demand by 15/07/2026 and JAO/ AOs to submit certificate of completion of this exercise to the Range Heads. Accordingly, DFC shall communicate PrCCIT wise target for cash collection.

7. **Top 10,000 PAN-wise demand-** DFC shall separately communicate details of Top 10,000 PAN-wise demand. The monitoring and action are being widened from Top 5000 Pan-wise demands to 10,000 such demands. Pr.CCsIT to constitute a team for 'Next 5000" demands also.

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CHAPTER IV
LITIGATION MANAGEMENT

1. Litigation Management focuses on expediting the disposal of appeal pending with First Appellate Authority [Commissioner (Appeals)/Joint Commissioner (Appeals)]; representation before Income Tax Tribunals by Commissioner (DRs); and work of Commissioner (Judicial) in the Income Tax Department. In this chapter, targets for disposal of Income Tax Appeals and Black Money Act appeals are mentioned. Key Result Areas for supervisory authorities are also mentioned in this chapter.

2. Appeal Statistics:

i. Year on Year statistics

(quantity of appeal in lakhs)

Details	FY 2020 - 21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Number of appeals pending as on 1st April of respective FY	4.58	4.64	4.96	5.16	5.50	5.40
Number of new appeals instituted during the year	0.48	1.05	1.45	1.44	1.62	1.79
Number of appeals disposed during the Year	0.41	0.73	1.25	1.11	1.72	2.24
Closing number of appeals	4.64	4.96	5.16	5.50	5.40	4.95

*Data from ITBA, Directorate of Systems

ii. Statistics of Disposed Appeals:

a. Authority wise

Authority	Total Quantity	Quantum L Cr (Rs.)	Legacy Quantity	Legacy Quantum L Cr (Rs.)	Non-Legacy Quantity	Non-Legacy Quantum L Cr (Rs.)
Central	**36775**	**1.76**	**9630**	**0.66**	**27145**	**4.52**
Faceless	**137725**	**5.20**	**23185**	**0.30**	**114540**	**1.46**
IT TP	**5904**	**0.63**	**1217**	**0.10**	**4687**	**0.53**
JCIT	**43719**	**0.68**	**16768**	**0.03**	**26951**	**0.64**
Grand Total	**2.24 Lakh**	**8.25 L Cr**	**0.5 Lakh**	**1.09 L Cr**	**171886**	**7.16 L Cr**

*Data from ITBA, Directorate of Systems

b. **Category-wise**

Category of appeals	Quantity disposed		Quantum disposed in Rs L Cr
E	Ex-parte, Sec 144 in base order	50,663	1.05
O-1	Disputed demand above 5 Cr	9,163	2.43
O-2	Disputed demand between 1 Lakh to 5 Cr	99,978	0.60
O-3	Disputed demand upto 1 Lakh	24,381	0.0005
P	Appeals on Technical penalty	22,384	0.10
R	Rectification appeals, Sec 154 in base order	16,756	0.11
T	Top appeals (Highest disputed demand)	798	4.00
	Grand Total	**2,24,123**	**8.27 Lakh cr**

*Data from ITBA, Directorate of Systems

c. **Achievements**: The disposal of over 2.24 Lakh appeals is substantially higher than institution of 1.79 lakh new appeals during the year. The disposal is 171% of disposal in FY 2024-25 (1.31 Lakh appeals), and 130% of disposal in 2025-26 (1.72 Lakh appeals). Such performance is despite 45%-50% vacancy observed in the cadre of Commissioner (Appeals)/JCIT (Appeals).

3. Approach in CAP 2026-27 towards management of disposal of appeals by First Appellate Authorities:

I. Guiding Principles:

a. **Categorization of "Legacy"** appeals **based on age of appeals:** Appeals instituted upto 31/03/2022 shall now be considered under "Legacy category" (1.39 Lakh appeals) (Earlier, Legacy appeals were defined as appeals instituted upto 31/09/2020)

b. **Incentivization of Legacy appeal disposal:** Higher points for disposal of Legacy appeals

c. **Higher disposal of appeals** to bring down pendency

d. Targeting appeals with higher disputed demand (**"T" category appeals**) by **identifying higher numbers and incentivizing disposal of Top-appeals in each basket.**

e. Quantum-based **re-categorization of appeals**

II. Updated contemporary categorization:

a. **Based on Age of appeals:**

i. Updated new **Legacy**: Appeals Instituted before 1/04/2022

ii. Updated new **non-Legacy**: Appeals Instituted after 31/03/2022

b. **Based on quantum of disputed demand:**

Sr No	Disputed Demand	Category	Sub-category
1	**Upto Rs. 25 Lakh**	**O-3**	
2	**Between Rs. 25 Lakh up to 5 Cr**	**O-2**	
3	**Above Rs 5 Cr**	**O-1**	**T – category**

<table>
<tr><th>Sr No</th><th>Disputed Demand</th><th>Category</th><th colspan="2">Sub-category</th></tr>
<tr><td rowspan="4">4</td><td colspan="2" rowspan="4">T-category is a subset of O-1 with following characteristics in each Authority-wise basket
I. appeals instituted till 30.04.2026
II. Top High-demand appeals as marked by Systems</td><td>Faceless CIT (A)</td><td>Top 10 O-1</td></tr>
<tr><td>Central CIT (A)</td><td>Top 20 O-1</td></tr>
<tr><td>IT & TP CIT (A)</td><td>Top 20 O-1</td></tr>
<tr><td>JCIT (A)</td><td>Top 4 O-1</td></tr>
</table>

III. Allocation of points to various Categories of appeals:

With increased differential between categories & retaining higher marks for Legacy to incentivize disposal of Legacy Appeals

<table>
<tr><th colspan="3">Existing (CAP 2025-26)</th><th colspan="3">Proposed (CAP 2026-27)</th></tr>
<tr><th>Category</th><th>Legacy</th><th>Non-Legacy</th><th>Category</th><th>Legacy</th><th>Non-Legacy</th></tr>
<tr><td>T</td><td>8</td><td>6</td><td>T</td><td>10</td><td>8</td></tr>
<tr><td>O1</td><td>6</td><td>4</td><td>O1</td><td>8</td><td>6</td></tr>
<tr><td>O2</td><td>5</td><td>3</td><td>O2</td><td>5</td><td>3</td></tr>
<tr><td>O3</td><td>3</td><td>2</td><td>O3</td><td>2</td><td>1</td></tr>
<tr><td>R</td><td>2</td><td>1</td><td colspan="3" rowspan="3">Categories merged with respective O-1; O-2 and O-3</td></tr>
<tr><td>E</td><td>2</td><td>1</td></tr>
<tr><td>P</td><td>2</td><td>1</td></tr>
</table>

IV. Display of categorization on portal and in appeal receipt register: The Directorate of System in coordination with NFAC and office of CIT (A & J), CBDT, shall make arrangements to display applicable categories of Pending appeals as on 30.04.2026 at the earliest, and no later than by 30.05.2026; and thereafter continue marking appeals instituted during the year, as per existing policies.

V. Current Appeals: First Appellate Authorities shall address only those appeals pending as on 30.04.2026, i.e. not current appeals. However, if any T-category case marked for CIT(A) (Central) and CIT(A) IT&TP is intricately linked to current year's appeal, the CIT(A) may adjudicate such current appeals along with the T-category appeal after obtaining approval of the supervisory CCIT for doing so.

VI. Performance in additional charge: Adjudication targets shall pertain to an individual officer and include performance in additional charges held by such officer.

VII. Appeals upto Rs 100 lakh of disputed demand pending with Faceless CIT(A) (instituted prior to 01/10/2020) are being assigned to the basket of JCIT(A).

4. Key Result Areas for disposal by First Appellate Authorities (CIT(A) and JCIT(A)

CATEGORY A

(requiring Monthly review of progress):

Sr No	KRA	Specific Target (Quantity)	Specific Target (Points)	Timelines	Action By
1.	Disposal of pending appeals by officers holding substantive charge **Both the 'quantity' target and 'points' target are required to be achieved.**	**725** appeals **including 8-T** out of 10-T in the Basket (Priority shall be given to top 8 T-appeals) **and including** appeals marked for "priority" disposal.	**2300**	31.03.2027	CIT(A) Faceless
		700 appeals **including 17-T** out of 20-T in the Basket (Priority shall be given to top 17-T appeals)	**2600**	31.03.2027	CIT (A) Central
		500 appeals **including 17-T** out of 20-T in the Basket (Priority shall be given to top 17-T appeals)	**1600**	31.03.2027	CIT(A) IT & TP
		800 appeals **with 2-T** out of 4 T in the Basket (Priority shall be given to top 2 T-appeals)	**1500**	31.03.2027	JCIT(A)
2	Disposal of pending appeals by officers posted in non-appellate charges and holding additional charge of First Appellate Authority	**400** appeals with **4-T** out of 10 T in the Basket (Priority shall be given to top 4 T-appeals)	**1150**	31.03.2027	CIT(A)

		400 appeals **with 2 T** out of 10 T in the Basket (Priority shall be given to top 2 T-appeals)	**750**	31.03.2027	JCIT(A)
3	Disposal of appeals on receipt of Priority Communication	Within 90 days of receipt of such communication from NFAC		On a case-to case basis	CIT(A) Faceless JCIT(A)
4	Disposal of appeals pertaining to Black Money Act	50% of Penalty Appeals and, 50% of quantum appeals in the basket as on 01.04.2026 in accordance with CBDT OM dated 16.05.2025 (These disposals shall be counted towards annual target of disposal)		31.03.2027	Specified CIT(A) Central
5	Creation of pendency for set aside orders of judicial/quasi-judicial authorities	Orders not passed on ITBA		To upload order with all related documents within 15 days of receipt of order	CIT(A) appointed as custodian of erstwhile charge; CIT (Judicial) in case no custodian has been appointed, in consultation with JAO
		Orders passed on ITBA		To upload order with all related documents within 15 days of receipt of order	Jurisdictional AO
6	Submission of Remand report	Interim response (Including comments/legal	**To be submitted within 7 days of receipt of**	As specified	Jurisdictional AO

		objections on admissibility of additional evidences, and, clarifications, if any)	**communication**; If extension of time is required considering the specific facts of enquiry, such extension request may be communicated.		
		Remand report on merits	**To be submitted within 30 days** if no extension has been sought, or extension is not approved.	As specified	Jurisdictional AO
7	Disposal of grievance applications on High-Pitched assessments	Within 90 days of receipt of application		On a case-to-case basis	High-Pitched Assessment Local committee

CATEGORY B
(requiring Quarterly review)

S.No.	KRA	Specific Target	Timelines	Action by
1	Disposal of appeals wherein Department has lost in appeals but additions are being made to keep the matter alive as the decision of High Court/Apex Court is pending after admission of appeal/ writ/SLP of the Department.	100% Disposal	31.03.2027	All CIT(A) /JCIT(A)
2	Custodian of Records: All pending 'seek info' & 'issue letter' request on ITBA module received by the custodian CIT (Appeals)	Within 15 days	On a case-to-case basis	CIT(A) Faceless
3	Review of Quarterly disposal targets of CIT(A)/JC(A) in the following manner: (i) Quarter 1 and 2: 40% of target per officer (ii) Quarter 3 and 4: 60% of target per officer	Quarterly	for year ending 31.03.2027	Supervisory Authority
4	ITNS 51 sent by CIT(A)	Within 15 days	On a case-to-case Basis	Jurisdictional AO

S.No.	KRA	Specific Target	Timelines	Action by
5	Remand Report and ITNS 51 pending for more than 30 days	Quarterly review	for year ending 31.03.2027	PCIT/CIT
6	Engagement of Special counsels in important appeals in ITAT	In consultation with CCIT / Pr.CCIT [suo-motto, or, upon request by CIT(DR)]	On a case-to case basis	PCIT/CIT

5. Key Result Area for CIT (DR) (in ITAT)

CATEGORY A

Sr No.	KRA	Timeline	Action By
1.	Representation of Search and Seizure appeals by Regular CIT(DR)	On a case-to case basis	CIT(DR)(Admin) shall ensure effective representation. PCIT/CIT to co-ordinate with CIT(DR)
2.	Engagement of Special counsel	On a case-to case basis	PCIT in consultation with CCIT/Pr.CCIT

CATEGORY B

Sr No.	KRA	Timeline	Action By
1.	Quarterly Performance Appraisal of Young Professional	Within one month from end of quarter	CIT-DR

6. Key Result Area for CIT (Judicial)

CATEGORY A

Sr No.	KRA	Timeline	Action by
1	Transit of SLP Proposals with CCIT's view & Specific Comments to the Directorate of Income Tax (L & R)	Within 20 days of High Court order	CIT(Judicial)
2	Bunching of Appeals involving similar Substantial Question of Law (in consideration of special requirement on account of retrospective amendments in IT Act and appeals being set-aside to High Courts by the SC)	Monthly review by Pr.CCIT.	CIT(Judicial)and CCIT/PrCCIT

CATEGORY B

S.No	KRA	Timeline	Action By
1	Preparation of Master list of appeals pending at ITAT, HC, SC at the level of each Pr.CCIT; Forwarding of Updated list to Directorate of L&R in prescribed proforma along with certificate of updation on LIMBS	Master list to be updated every quarter, By the 15th day from the end of the quarter	CIT(Judicial)
2	Proposal on empanelment and renewal of Standing Counsels and special public Prosecutors	3 months prior to expiry of term	CIT(Judicial)
3	Monitoring of performance of Standing Counsels and Special Public Prosecutors	Quarterly report to be submitted within 1 month from end of the quarter	CIT (Judicial) & PCIT/CIT concerned
4	Preparation and/or updation of Directory of standing counsels, Sr standing counsels, ASGs, Nodal Officers.	Creation by 30.07.2026/ Updation on a regular basis	CIT (Judicial) and CCIT/PrCCIT concerned

7. Key Result Areas for NFAC

S.No	KRA	Timeline	Action By
1	SOP for CIT (A) Faceless and JCIT (A) detailing various functionalities introduced on ITBA Portal for expeditious adjudication of appeals. Amongst others, the comprehensive SOP shall also provide for guidelines for disposal of legacy L-category appeals where digital footprints are not available, etc., include possibilities of provision for attachment of VU units for such cases, provision for prompts and calendar, facilitation of work during Holidays/ Saturday/Sunday, and incentive scheme for high performers, etc.	30/06/2026	NFAC in coordination with Directorate of Systems
2	Zonal Conference of Commissioner (Appeals) and JC (Appeals) to discuss common issues of concern and best practices.	1 per Zone	NFAC in Co-ordination with Directorate of Systems

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CHAPTER V

SERVICE DELIVERY STANDARDS AND REDRESSAL OF GRIEVANCES

1. The Income Tax Department is committed to providing high-quality service to taxpayers, guided by the **Taxpayers' Charter** introduced via Section 119A of the Finance Act 2020 (Section 240 of the new Income Tax Act 2025). This charter sets the standard for service delivery while outlining taxpayer obligations. Central to this mission is the effective handling of grievances, which the department views as critical indicators of gaps in service delivery.

2. These KRAs and timelines apply to all Verticals in the Income-tax Department, including attached Directorates of CBDT.

3. Citizens' Charter

Key Result Area	Time Frame	Action by
OGE •For brought forward cases •Current cases	• 30/05/2026 • Within one month from the date of receipt of the Order in PCIT office and copy to be submitted along with the scrutiny report.	JAOs/ AO(Central)/ AO(IT)/ AO(TDS)
Rectification	Within two months of receipt of the rectification application as per the Citizen's charter	JAOs/ AO(Central)/ AO(IT)/ AO(TDS)

4. The CPGRAMS Mechanism

The primary vehicle for grievance redressal is the **Centralized Public Grievance Redress and Monitoring System (CPGRAMS).**

- **Platform:** An online portal managed by the Department of Administrative Reforms and Public Grievance (DARPG), connecting all Union Ministries and States.
- **Assessment:** The efficacy of the department is measured by the **Grievance Redressal & Assessment Index (GRAI).**
- **Key GRAI Dimensions:** Efficiency, Feedback, Domain, and Organizational Commitment.
- **Critical Metric:** The highest weightage in GRAI is given to grievances resolved satisfactorily within **21 days** or less.

5. Operational Guidelines for Officers

(i) **Daily Engagement**: Officers must login to the PG Portal daily.

(ii) **Strategic Priority:** Prioritize less complicated issues (e.g., TDS credit) to improve GRAI weightage through faster disposal.

(iii) **Substantive Resolution:** Grievances must not be closed on a summary basis; adequate consideration of taxpayer submissions is mandatory to prevent further appeals.

(iv) **Compliance:** Pr. CITs must ensure 100% compliance regarding login frequency, as failure to do so negatively impacts the department's ranking.

6. A nodal team to be set up in each Pr. CCIT region to co-ordinate with CPC/Directorate of Systems for cases where resolution in held up due to technical issues.

7. **Timelines for Grievance Redressal**

To maintain high GRAI scores, the department mandates strict adherence to the following operational timelines:

Key Result Area	Time frame	Action by
Profile Updates - The PGPORTAL profile with respect to the name, contact number and other details should be updated immediately.	Within 2 days of officer concerned has taken charge.	JAO
Internal Transfers of CPGRAM grievances	Within 1 day (same Range) or 2 days (same Charge).	JAO/Range Head/ PCIT
External Transfers including the transfers outside CCA region or to CPC/Systems	Within 3 days	JAO/ Range Head/ PCIT
AO Disposal	Within 15 days of receipt of the CPGRAM in the PGPROTAL.	JAO
Range Head Disposal	Within 2 days.	Range Head
Closure of grievances by PCIT/CIT	Within 21 days of receipt in PGPORTAL.	PCIT/CIT
E-nivaran Disposal	Within 30 days of appearing in AO worklist.	JAO
High Priority Sources	Grievances from PMO, FMO, or CBDT must be resolved within 15 days.	JAO/ Range Head/ PCIT
Monitoring & Supervisory Hierarchy	Supervisory officers must conduct **fortnightly reviews** of subordinate progress. As pendency increases, the level of monitoring escalates: • > **21 Days:** Monitored by JCIT/Addl. CIT. • > **35 Days:** Monitored by Pr. CIT/CIT. • > **60 Days:** Monitored by CCIT. • > **90 Days:** Monitored by Pr. CCIT. • > **6 Months:** Monitored by Pr. DGIT (Admn. & TPS).	Range Head/ PCIT/CCIT /Pr.CCIT
CPGRAM Appeal and Closure - Closure rights are delegated to PCIT/CITs. Appeals against these decisions lie with the Pr. CCIT.	Sub-Appellate Authorities, namely the Pr. CCIT must check the portal daily and decide on appeals within **30 days**.	Pr.CCIT
	AO Reports: For appeals, the Assessing Officer must submit their report by the **21st day.**	JAO

All the above Key Result Areas belong to **CATEGORY 'A'.**

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CHAPTER VI
FACELESS CHARGES

Introduction

1. Section 144B of Income Tax Act lays down the procedure for faceless assessment. The following Standard Operating Procedures (SOPs) have been laid out for guidance of the Assessing Officers: -

i. Assessment SOP (dated 03.08.2022) & FAQ
ii. Penalty SOP (dated 06.09.2022)
iii. Writ SOP (dated 01.08.2022)
iv. Transfer Guidelines (Mail dated 18.06.2025)
v. CBDT Directions (Mail dated 26.06.2025)
vi. CBDT Instruction No. 02/2023 w.r.t. Sec. 245
vii. NaFAC directions/guidelines issued from time to time.

2. Key Result Areas - for FAO and TPOs in respect of Faceless Assessments.

CATEGORY A

S. No.	Key Result Area	Timeframe	Action By
1	**2**	**3**	**4**
1.1	Dry Run	Within 15 days of assignment of cases.	FAO
	Monitoring of cases that do not pass the Dry Run and maintenance of list of cases pending for dry run.	10th of each month	Unit Head
1.2	Issue of Questionnaire /notice u/s 142(1) of the Act, after identification of issues and deliberation within AU about queries to be raised.	As per Assessment SOP	FAO
2	Transfer out of Exceptional cases and cases excluded from scope of Faceless Assessment / penalty to JAO	As per Assessment SOP and Penalty SOP	FAO
3	Verification of penalty cases kept in abeyance	Within first fortnight of each quarter	FAO
3.1	Issue of show-cause notice in penalty cases getting time-barred during the FY	First fortnight of every quarter in which penalty is time barring	FAO
4.	Reference to Transfer Pricing Officer (TPO) in eligible case	As per Assessment SOP	FAO
4.2	Monitoring TPO cognizance and ensuring timely updation of the time-barring date on the system.	Within 5 days of TPO taking cognizance	FAO
4.3	Examination of TP references for material defects affecting validity and informing TU such defects	Within 30 days of receipt of a TP reference,	TPO

S. No.	Key Result Area	Timeframe	Action By
5.	Verify whether set-aside pendency is u/s 153(3) or 153(6)	Within 15 days of assignment of case	FAO
6.	Manual Order Upload Cases which have been so marked by the system	The assessments in these cases will become priority and its process should be completed expeditiously.	FAO
7.	Action for withholding/ release of refund under Section 245	As per CBDT Instruction No. 02/2023	FAO
8.	Staggered disposal of time barring assessment (time barring on 31.03.2027)	Timeline for disposal	Assessment Unit
	(i) 10% of such cases	31-08-2026	
	(ii) 20% of such cases	31-10-2026	
	(iii) 40% of such cases	31-12-2026	
	(iv) 80%of such cases	28-02-2027	
	(v) 100% of such cases	31-03-2027	

3. The Schedules of timelines relevant for JAO Charges in respect of interfaces between JAO-FAO-Systems is given below:

S. No.	Key Result Area	Timeframe	Action By
1.	Transfer of cases selected for scrutiny u/s 147 through "Transfer Functionality"	Within 10 days after issuance of notice u/s 148	JAO
2	Fully set aside cases -		
	Creation of pendency on ITBA on receipt of order	Within 10 days	JAO
	Assignment of case to AU through "Transfer Functionality"		
3.	Uploading of all base and related documents by JAO in (i) Compulsory Scrutiny cases (ii)Re-assessment cases (iii)Set aside cases	At the time of creation of work item.	JAO
4.	(i) Transfer of cases/work items to AU received by JAO from other charges	Within 5 days of receipt of case	JAO
	(ii) Cases of Central Charges to be decentralized.	15.06.2026	AO (Central)
	(iii) Identification and transfer of resident cases lying with International Taxation charges	Within 15 days of identification	AO (International Taxation)

S. No.	Key Result Area	Timeframe	Action By
5.	Uploading appellate orders relevant to pending faceless penalty proceedings	Within 5 days of receipt of the order.	JAO
6.	Transfer of cases/work items received from the FAO under sections 144B(2) and 144B(8) due to incorrect factual inputs.	Within 15 days of receipt of the case by JAO	JAO
7.	Action for withholding/ release of refund under Section 245(2) as per Instruction No.2 of 2023 dated 10.11.2023	As per CBDT Instruction No. 02/2023	JAO
8.	Intimation of applications for immunity under section 270AA to FAO	Within 5 days of its receipt	JAO
9.	Uploading judicial directions/orders/ communication from Standing Counsel relevant to proceedings pending with Faceless Units	Within one day of receipt	JAO

4. The Schedule of timelines relevant for RU, TU & VU are given below:

S. No.	Key Result Area	Timeframe	Action By
1	Submission of report by Review Unit on reference sent by FAO	As per SOP for Assessment and Penalty	RU
2	Submission of report by Technical Unit on reference sent by FAO	As per SOP for Assessment and Penalty	TU
	Legal reference		
	Translation		
	TP reference		
	Valuation References		
3	Submission of report by Verification Unit on reference sent by FAO	As per SOP for Assessment and Penalty	VU

5. The related Schedules of timelines relevant for Directorate of Systems are given below:

S. No.	Key Result Area	Timeframe	Action By
1.1	Allocation of CASS and compulsory scrutiny assessment Work item to FAO	i)Within 7 days of selection. ii)Latest by 15-05-2026	Systems Directorate
1.2	Deployment of functionality for web service order	By 01.06.2026	Systems Directorate
1.3	Centralized communication to assesses in non-responsive cases		
	Sharing data of non-responsive assesses to Insight	By 1st of every month beginning June, 2026.	ITBA

S. No.	Key Result Area	Timeframe	Action By
	Automated issuance of Centralized Communication to non-responsive assessees	By 7th of every month beginning June, 2026.	Insight
2	Identification of Non- Digital Foot Print cases and sharing with NaFAC	By 10th of every month up to 30.09.2026	ITBA
	Transfer of non-digital foot print cases to JAO.	i)Within 7 days of identification by NaFAC	NaFAC
		ii)Latest by 15-11-2026	
3	Pushing RMS information to JAO on Insight for cases with reopening time-barring date of 31.03.2027	Latest by 30.11.2026	Systems Directorate

CAPACITY BUILDING

S. No.	Key Result Area	Timeframe	Action By
1	Sensitization about utilisation of "Kar Saathi"	Monthly	PCIT (AU/VU/RU)
2	Meetings with Unit Heads and FAOs to discuss		
	I. Significant/ latest Judicial Decisions;	Fortnightly	PCsIT(AU)
	II. Any issues of administrative or technical (domain), or issues pertaining to Directorate of Systems being faced.		
	III. Any hand-holding required in respect of complex issues involved in the cases being considered under their jurisdiction		
	IV. Queries raised by the FAOs pertain to the CASS selection criteria of the case under assessment, and to ascertain that the queries are justified and demonstrate a clear application of mind.		
3	Flagging operational issues related to the ITBA/Insight systems and submitting recommendations for technical improvements.	As Required	Unit Head and PCIT (AU/VU/RU)
4	NaFAC/NFAC Coordination: Communicating with the National Centres to resolve bottlenecks and manage case pendency.	Monthly	Unit Head and PCIT (AU/VU/RU)
5	Organizing workshops and seminars to update the faceless hierarchy on evolving laws and procedures.	Quarterly (Minimum 4 per year)	CCIT (Faceless)

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CHAPTER VII
JURISDICTIONAL AND CENTRAL CHARGES

1. Introduction

The work profile of Jurisdictional and Central Charges is extensive, covering collection, assessment, litigation, taxpayer services, and administrative functions.

CATEGORY A

1. Regular Cash Collection

S.No.	KRA	Target	Time Frame	Action By
1.	Regular Cash Collection	100% of the target fixed for cash collection of arrear demand (as per Chapter III)	Upto 40% of target by 31.10.2026	JAO/TRO
			Upto 60 % of target by 31.12.2026	
			Upto 100% of target by 31.03.2027	
		10% of the current demand raised during the year upto 31.01.2027 (excluding pre-paid taxes, demand not fallen due and demand raised due to non-granting of credit of prepaid taxes)	31.03.2027	JAO/TRO
2.	Demand Verification	(a)Submission of AO responses to Unclassified demands as per DFC chart: • Top 1000 demand items	15.07.2026	JAO
3.	Budget Collection	100% Collection of Budget Targets fixed (Region-wise Targets are as per CBDT's communication in this regard)	31.03.2027	JAO/ TRO

2. Assessment

Assessment disposal is required to be undertaken on continuing basis instead of clustering towards the last quarter; therefore, continual monitoring by supervisory officers is required.

S.No.	KRA	Target	Time Frame	Action By
1.	Assessment Related (For Central Charges)	Time limit for Completion of Time Barring Block assessments	Such cases must be monitored on constant basis for timely disposal as per the extant provisions.	AO (Central)
		Scrutiny Cases other than Block assessments		
		20% of such cases to be completed by	31.07.2026	
		40% of such cases to be completed by	30.09.2026	
		60% of such cases to be completed by	31.12.2026	
		100% of such cases to be completed by	31.03.2027	

3. Reduction

S.No.	KRA	Target	Time Frame	Action By
1.	OGE	For brought forward cases	30/05/2026	JAO
		Current cases	Within one month from the date of receipt of the Order in PCIT office and copy to be submitted along with the scrutiny report.	JAO
2.	Rectification	To dispose of rectification applications in timely manner	Within 2 months of receipt of rectification application.	JAO

4. TRO's Action Plan

S.No.	KRA	Target	Time Frame	Action By
1.	TRO's Action Plan: The work of the TRO will be monitored by the Pr. CIT from time to time	Reconciliation of demand in TRC with actual demand by 31.12.2026	Upto 70% of target by 30.09.2026	TRO
			Upto 100% of target 31.03.2027	
		Disposal of 20% of brought forward TRCs or 150 TRCs by each TRO whichever is less	31.03.2027	TRO
		Cash collection of 5% of Brought forward demand indicated in the TRCs	31.03.2027	TRO
		Attachment of properties - one per Range	31.03.2027	TRO
		Auction of properties for recovery- one per Pr. CIT/CIT	31.03.2027	TRO

5. Non-Assessment Related (For Central Charges)

S.No.	KRA	Target			Time Frame	Action By
1.	**Centralization**	a) All eligible cases where search/survey took place in F.Y. 2025-26 including other eligible cases which require centralization (to be done in ITBA only)		100%	In accordance with the forthcoming CBDT Circular (for which separate Committee is already in place)	PCIT
		(b)All eligible cases where search/survey takes place in F.Y. 2026-27 including other eligible cases which require centralization (to be done in ITBA only)	(a)In warrant cases	100%		PCIT
			(b)In other eligible/connected cases	100%		PCIT

S.No.	KRA	Target			Time Frame	Action By
2.	**PD Accounts**	(a) Preparation and updating of PD Accounts in ITBA by Pr. DIT(Inv.) /Pr. CIT (Central) for all transactions	1.Cases pending as on 31.03.2026	100%	31.05.2026	PCIT(C)/ PDIT(Inv)
			2. Cases where Seizure has been made on or after 01.04.2026	100%	Within one month from identification of PAN	PCIT(C)/ PDIT(Inv)
		(b) Adjustment of outstanding demand with funds lying in PD Account		100%	Within 1 month from Identification	PCIT(C)
		(c) Reconciliation of PD account data from 01.01.2015 onwards and ensuring NIL balance in Suspense account		100%	31.07.2026	PCIT(C)

6. Audit

S.No.	KRA	Target	Time Frame	Action By
1.	Receipt /Revenue Audit (Jurisdictional PCIT to ensure that the replies to cases are sent to Audit)	Draft Paras of C&AG received during Financial Year	Report on Draft Paras to be sent by CCsIT concerned to the CBDT- Within 4 weeks of receipt of Draft Para as prescribed in Instruction No. 03/2024.	CCIT/ Pr.CCIT(E)/ Pr.CCIT (IT)
		Final replies must be sent in 100% of Revenue Audit Objections which are pending as on 01.04.2026.	In cases where the audit objection has been accepted: i.If the remedial action has been completed, the final replies to be sent by 30.06.2026. ii.Further, interim replies to be sent by 30.06.2026 in cases where remedial action has been initiated but yet to be completed and final replies to be sent within 30 days of completion of the remedial action. In cases where the audit objection has NOT been accepted, then the jurisdictional PCIT shall send a reply to Audit specifying the reasons for non-acceptance by 31.05.2026.	PCIT/CIT

S.No.	KRA	Target	Time Frame	Action By
		Receipt/Revenue Audit (Objections received after 01.04.2026 and where Receipt /Revenue Audit objections have been accepted.)	Remedial action to be initiated by the AO within 30 days of receipt of communication, as prescribed in Instruction No. 03/2024. A. Interim reply to be sent within 30 days of receipt of communication. B. On completion of remedial action, final reply incorporating details of remedial action taken to be sent within 30 days of completion of the remedial action, as prescribed in Instruction No. 03/2024.	AO, PCIT
		Receipt/Revenue Audit (Objections received after 01.04.2026 and where the Receipt/Revenue Audit objections have NOT been accepted.)	Replies to the objections to be sent within 30 days of receipt of LAR as prescribed in Instruction No. 03/2024	PCIT/CIT
2	Internal Audit	Brought forward pendency of Internal Audit Objection as on 01.04.2026	In cases where the audit objection has been accepted: i. If the remedial action has been completed, the final replies to be sent by 30.06.2026. ii. Further, interim replies to be sent by 30.06.2026 in cases where remedial action has been initiated but yet to be completed and final replies to be sent within 30 days of completion of the remedial action. In cases where the audit objection has NOT been accepted, then the jurisdictional PCIT shall send a reply to PCIT/CIT (Audit) specifying the reasons for non-acceptance by 31.05.2026.	PCIT/CIT
		Internal Audit Objections (Major) received on or after 01.04.2026 and where the Audit	Remedial action to be initiated and completed, as per the timelines prescribed in Instruction No. 02/2024.	JAO, PCIT/CIT

S.No.	KRA	Target	Time Frame	Action By
		objections have been accepted.	A. Interim reply to be sent by AO through ITBA within 30 days of receipt of audit objection. B. On completion of remedial action, final reply incorporating details of remedial action taken to be sent by the Auditee Officer to PCIT/CIT within 15 days of completion of the remedial action. The PCIT/CIT shall further communicate the same to PCIT/CIT(Audit) within 15 days, as prescribed in Instruction No. 02/2024.	
		Internal Audit Objections (Major) received on or after 01.04.2026 and here the Audit objections have NOT been accepted	Replies to such objections to be sent as per the timelines prescribed in Instruction No. 02/2024.	PCIT/ CIT
		Internal Audit Objections (Minor) received on or after 01.04.2026 and where the Audit objections have been accepted.	Remedial action to be initiated and completed, as per the timelines prescribed in Instruction No. 02/2024. A. Interim reply to be sent by AO through ITBA within 30 days of receipt of audit objection. B. On completion of remedial action, final reply incorporating details of remedial action taken to be sent by the Auditee Officer to Range head within 15 days of completion of the remedial action. The Range head shall further communicate the same to PCIT/CIT(Audit) within 15 days, as prescribed in Instruction No. 02/2024.	JAO, Range Head
		Internal Audit Objections (Minor) received on or after 01.04.2026 where the Audit objections have NOT been accepted.	Replies to such objections to be sent as per the timelines prescribed in Instruction No. 02/2024.	Range head

S.No.	KRA	Target	Time Frame	Action By
3.	Disposal of references for Audit Certificates for disposal of reward claims [(For CIT(Audit)]	a) In pending references brought forward as on 1st April b) Other cases	31.08.2026 Within 1 month from the date of receipt of request from the concerned Pr. CIT	CIT (Audit)

7. **Capacity building:** refer to the Chapter "Capacity Building- towards making PRUDENT Karmayogis".

CATEGORY B

1. Dossier Demand

S.No.	KRA	Target	Time Frame	Action By
1.	Reconciling Dossier Data With CPC Financial Accounting System (CPC-FAS)	Preparation of Dossier cases with demand exceeding Rs. 25 crs	From quarter ending 30.06.2026	JAO
		Preparation of Dossier cases with demand exceeding Rs. 1 cr. but less than Rs. 25 cr. based on data available with CPC-FAS	From quarter ending 30.06.2026	JAO
		Preparation of Dossier cases with demand exceeding Rs. 25 lakhs but less than Rs. 1 cr. based on data available with CPC-FAS	From quarter ending 30.06.2026	JAO

2. Decentralization

S.No.	KRA	Target		Time Frame	Action By
1.	Decentralization	(a) Decentralization of PANs who have been non-filers for the last two years, i.e., AYs 2024-25 and 2025- 26, subject to the exceptions listed in the relevant instruction F. No. 286/68/2001 -IT(Inv.II) dated 26.02.2009.	100%	30.06.2026	PCIT(C)
		(b) Decentralization of PANs having outstanding demand less than Rs.10 lakhs, subject to the exceptions listed in the relevant instruction F. No. 286/68/2001 -IT(Inv.II) dated 26.02.2009.		30.06.2026	PCIT(C)
		(c) Decentralization of cases where ITAT has decided the search assessment case, without setting aside the matter to AO or CIT(A). **[Except for such cases covered by amendments brought by FA 2026]**		31.08.2026	PCIT(C)

S.No.	KRA	Target	Time Frame	Action By
		(d) Decentralization of remaining cases to be completed as per existing instructions/guidelines by the CBDT, F. No. 286/68/2001 -IT(Inv.II) dated 26.02.2009 & F. No. 299/74/2012 -IT(Inv.III) dated 16.09.2013.	31.08.2026	PCIT(C)

3. Litigation Management

S.No.	KRA	Target	Time Frame	Action By
1.	Remand Reports	Pending Remand Reports as on 01-04-2026 to be submitted as below: (a) 10% by 31.05.2026 (b) 20% by 30.06.2026 (c) 100% by 30.09.2026 All current remand reports are to be submitted within 2 months of the receipt of the requisition. Remand Reports under section 359(3)(b)/250(4) in stay granted matters to be submitted within 30 days. CIT(A) to ensure that remand reports are not called in routine manner.		JAO with Range Head

4. Condonation of Delay

S.No.	KRA	Target	Time Frame	Action By
1.	Condonation of delay	Applications u/s 239(3)(b)/119(2)(b)	Within 6 months from date of receipt of application as per existing circular No.11/2024 in F.No. 312/63/2023-OT dated 01.10.2024.	PCIT

5. Release of Assets

S.No.	KRA	Target	Time Frame	Action By
1.	Release of Assets	Release of seized assets due for release as per section 250/132B	Within 3 months from the date of identification	PCIT(C)/ PDIT(Inv)
		Information from foreign jurisdictions:		
		Information should be sought only through ITBA by AO	1 month before last date of expiry of limitation period.	JAO

6. NCLT Matters

S.No.	KRA	Target	Time Frame	Action By
1.	NCLT matters	1.Identification, processing and filing of petitions before NCLT in all cases requiring restoration of companies in the records of ROC	By 30.06.2026	JAO
		2.Timely notifying the demand and pending proceedings, if a case has gone to NCLT under IBC	Within 30 days from admissionof application	JAO
		3.Matters relating to merger & de-merger, amalgamation, etc. of companies	As per time given by NCLT	JAO

7. Compounding

S.No.	KRA	Target	Time Frame	Action By
1.	Compounding	a) Disposal of all compounding applications pending as on 31.03.2026	50% by 30.06.2026 75% by 31.08.2026 100% by 31.10.2026	CCIT/DGIT
		b) Disposal of all compounding applications received during the year	Within 180 days of application	CCIT/DGIT

CATEGORY C

1. Write-Off of Demand

S.No.	KRA	Target	Time Frame	Action By
1.	Write-off (verification of cases in which demand is Below Rs. 25,000 and older than 10 years with no appeal pending)	For ITO – Write-off of demand of Rs. 5000 to Rs. 25,000 – 25 per Non-corporate/Mixed charge and 20 per Corporate Charge	31.03.2027	ITO
		For ACIT/DCIT Write-off of Demand of Rs. 5001 to Rs. 25,000 - 25 per Non-corporate/ Mixed charge and 20 per Corporate Charge	31.03.2027	ACIT/ DCIT
		For Range Head-Write-off of Demand of Rs. 25,001 to Rs.1,00,000 - 10 per Range	31.03.2027	Range Head
		Submission of 5 proposals per Pr. CIT/CIT Charge for write off including one in a dossier case	31.03.2027	Pr. CIT/ CIT

2. TPO Reference

S.No.	KRA	Target	Time Frame	Action By
1.	Reference to TPO	1.The following time line for making a reference to TPO shall be adhered to		JAO
		i. when case is selected for scrutiny on the CASS reason of TP Risk Parameters.	within 60 days from the end of the month in which notice u/s 143(2) is issued	
		ii. in set aside cases;	within 30 days from the date of receipt of set-aside order by the CIT/Pr. CIT concerned	
		iii. in all other cases	within 30 days from the end of the relevant month, subject to statutory timelines, if any.	

3. Uploading of Documents

S.No.	KRA	Target	Time Frame	Action By
1.	Uploading of documents relating to Enforcement Action	Uploading / handing over of all Survey Reports (Preliminary/Final) completed on or after 01.04.2026 alongwith relevant documents including Impounding Order /Statements/Inventories/Working sheets including Impounded materials, etc	Within 60 days from the date of Survey	JAO
		CRIU/VRU: Uploading of actionable information received from LEAs /anyother authority on VRU/CRIU functionality	Within 15 days of receipt	JAO

4. Prosecution

S.No.	KRA	Target	Time Frame	Action By
1.	i. Processing of all cases where penalty has been confirmed by ITAT during FY. 2025-26 or earlier years, for prosecution u/s 478(1)/276C(1).	Completion of processing and filing of prosecution complaint in appropriate cases identified during the year	30.06.2026	JAO
	i.Processing of all cases where penalty has been confirmed by	Completion of processing and filing of prosecution complaint in appropriate cases identified during the current year	Within 120 days from receipt of the order of ITAT.	

S.No.	KRA	Target	Time Frame	Action By
	ITAT during the current year, for prosecution u/s 478(1)/276C(1).			
2.	Processing of all cases of willful attempt to evade the payment of tax, penalty or interest u/s 478(2)&(3)/ 276C(2).	Completion of processing and filing of prosecution complaint in appropriate cases a) Identified till 31.03.2026.	30.06.2026	JAO
		b) Identified during the year	Within 180 days	
3	Other cases identified during the year	Identification of fresh cases by AO in each quarter and submission to Range head	Within 15 days of the end of each quarter (cases identified in first two quarters to be submitted by 31.10.2026	JAO
		Processing of proposal and passing of sanction orders by Pr. CIT/CIT in appropriate cases	By end of quarter immediately succeeding quarter in which proposal is received.	Pr. CIT /CIT
		Filing of prosecution complaints, complete in all respects	Within 30 days of sanction accorded by Pr. CIT/CIT	JAO
4.	Identification of prosecution case pending in the respective Courts	Prosecution launched prior to 01.04.2018	30.09.2026	JAO
		Prosecution launched prior to 01.04.2013		

5. Strong Room Register

S.No.	KRA	Target		Time Frame	Action By
1.	Strong Room Register	(a)Preparation and updating of Strong Room Register on ITBA for all deposits up to 31.03.2026	100%	31.08.2026	PDIT(Inv.)

S.No.	KRA	Target		Time Frame	Action By
		(b) In other ongoing/current cases	100%	Within 01 week from the date of seizure	PDIT(Inv.)

6. Attachments

S.No.	KRA	Target		Time Frame	Action By
1.	Attachments u/s 500/281B	Reconciliation of assets attached under section 500/281B	100%	31.05.2026	CIT/ PCIT/ DIT

7. Schedules of timelines relevant for JAO Charges in respect of interfaces between JAO-FAO-Systems

S. No.	KRA	Timeframe	Action By
1.	Transfer of cases selected for scrutiny u/s 147 through "Transfer Functionality" to AU+++	Within 10 days after issuance of notice u/s 148	JAO
2.	Fully set aside cases - Creation of pendency and assignment to AU through "Transfer Functionality"	Within 10 days of receipt of order, JAO to create set-aside work item in ITBA and transfer of case to FAO through ITBA transfer functionality.	JAO
3.	Uploading of all base and related documents by JAO in (i) Compulsory Scrutiny cases (ii)Re-assessment cases (iii)Set aside cases	At the time of creation of work item.	JAO
4.	Transfer of cases / Work items received from other charges to JAO	JAO to transfer all such relevant cases to AU within 5 days of receipt of the case through NaFAC, if it pertains to faceless.	JAO
	(i) Cases of Central Charges to be decentralized.	15.06.2026	Central Charges
	(ii) Cases of residents lying with International Taxation charges	Cases of the residents to be identified and transferred to JAO within 15 days of assignment or receipt of information based on which the cases is identified as resident	International Taxation charges
5.	Uploading of appellate orders which are relevant for the pending faceless penalty proceedings before the Penalty Unit	Within 5 days of receipt of the order.	JAO
6.	Transfer of cases/work items received from the FAO under sections 144B(2)	Within 15 days of receipt of the case by JAO	JAO

S. No.	KRA	Timeframe	Action By
	and 144B(8) due to incorrect factual inputs.		
7.	Action for withholding/ release of refund under Section 245(2) as per Instruction No.2 of 2023 dated 10.11.2023	JAO on receipt of communication from CPC to intimate the FAO. Within 20 days: FAO to communicate final decision regarding withholding/ release of Refund to JAO. Within 30 days: JAO to consider the response of FAO and submit the response to CPC on BO portal	JAO
8.	Application for immunity	Application filed before JAO for immunity u/s 270AA of the Act to be intimated to AU/FPU within 5 days of its receipt	JAO
9.	Orders received by JAO pertaining to the proceedings pending with Faceless units	Directions/ order of the judicial authorities or any communication from Sr. Standing Counsel to be uploaded within one day of receipt. Date of receipt of order in Pr.CIT/CIT office to be necessarily mentioned, to enable the AU to ascertain date of limitation	JAO

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CHAPTER VIII

INTERNATIONAL TAXATION & TRANSFER PRICING

I. INTERNATIONAL TAXATION

A non-resident is liable to tax in India only in respect of income accrued/ received in India. Taxability of income of a non-resident is decided as per source rules provided under the Income-tax Act and under the relevant provisions of the DTAA. Under section 5(2) of the Income-tax Act, 2025 a foreign company or any other non- resident person is liable to tax on income which is received or is deemed to be received in India by or on behalf of such person, or income which accrues or arises or is deemed to accrue or arise to it in India. Section 9 of the Income-tax Act, 2025, thereafter, specifies certain types of income that are deemed to accrue or arise in India in certain circumstances.

The Cases of non-resident are assigned to charges under Pr. CCIT (International Taxation).
The work profile of International Taxation Charges is extensive, covering collection, assessment, litigation, taxpayer services, and administrative functions.
Given this wide scope, the Central Action Plan adopts a prioritized approach, classifying Key Result Areas (KRAs) into categories to ensure focused execution and effective monitoring.

CATEGORY A

S. No.	Key Result Area	Target	Time Frame	Action By
1.	Regular Cash Collection	100% of the target fixed for cash collection of arrear demand (Region-wise targets are as per Chapter III)	Upto 40% of target by 31.10.2026	AO/TRO
			Upto 75 % of target by 31.12.2026	
			Upto 100% of target by 31.03.2027	
		10 % of the current demand raised during the year upto 31.01.2027 (excluding pre-paid taxes, demand not fallen due and demand raised due to non-granting of credit of prepaid taxes)	31.03.2027	AO/TRO
2.	Demand Verification and Clean Up:	(a) Submission of AO responses to Unclassified demands as per DFC chart: • Top 1000 demand items	15.07.2026	AO; Monitoring by PCIT

2. Assessment

Assessment disposal on constant basis (and not only during last quarter) is required to be done and senior officers are required to monitor it on monthly basis. That's the reason for treating it as Primary Category A target.

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Scrutiny Assessment (For International	20% of such cases to be completed by	31.07.2026	AO
		40% of such cases to be completed by	30.09.2026	AO
		60% of such cases to be completed by	31.12.2026	AO
		100% of such cases to be completed by	31.03.2027	AO

3. Certificate/determination under section 197 or 195

S. No	Target activities	Time frame	Action By
1.	Certificates u/s 197/395 and 195(2)/395 of the Act are compulsorily required to be issued on TRACES	30 days	AO

CATEGORY B

S. No	Target Activities	Time Frame	Action By
1.	Coordination between Pr.CCIT(IT) and DGIT(Systems) for identifying the criteria of potential cases of Form 15CA, 15CB, 15CC and 49C.	Quarterly meetings • 30.06.2026 • 30.09.2026 • 31.12.2026	AO

2. VERIFICATION OF HIGH-RISK REMITTANCE DATA

S. No.	Key Result Area and Target/Activities	Time Frame	Action By
1.	**International Taxation**		
1.1	Verification of 15CA Forms carried forward as on 1.4.2026 (Cycle for the FY2020-21)	50% by 30.07.2026 100% by 31.10.2026	AO
2.	**High Risk 15CA data**		
2.1	Systems to push next cycle of 15CA data for verification	30.06.2026 and thereafter on monthly basis	ITBA

S. No.	Key Result Area and Target/Activities	Time Frame	Action By
2.2	Issuance of first enquiry notice in these cases	Within one month of cases being pushed	AO
3.	**Form 15CC data**		
3.1	Risk assessment policy for Form 15CC data to be reviewed to identify and push actionable data for verification	31.06.2026	ITBA
4.	**Verification of transactions captured in Form 15CC**		
4.1	Verification of 15CC Forms carried forward as on 1.4.2026 (Cycle for the FY2020-21)	50% by 31.07.2026 100% by 31.10.2026	AO
4.2	Verification of 15CC Forms carried forward as on 1.4.2026 (Cycle for the FY2021-22)	50% by 30.12.2026 100% by 31.03.2027	AO

4. Cases that are under assessment and the jurisdiction lies with non-international charges, such cases shall be transferred out by 31.07.2026

5. **Capacity building:** refer to the Chapter " Capacity Building- towards making PRUDENT Karmayogis".

(All other KRAs: Arrear Demand Collection/Reduction/ Grievance redressal/Audit/TRO Action/Prosecution/ Compounding is as per Chapter on JAO/Central)

II. TRANSFER PRICING:

In a globalized world, Transfer Pricing provisions of the Income-tax Act and relevant rules are key instruments to protect the tax base while not hampering foreign direct investment and cross-border trade. These provisions have been updated regularly in tune with the emerging standards and consensus at the global level. CBDT Instruction No. 3/2016, requires an Assessing Officer to refer international as well as specified domestic transactions to the Transfer Pricing Officer for Transfer Pricing Audit under specified circumstances.

CATEGORY A

1. For Transfer Pricing Vertical

S.No.	Key Result Area	Target and Timelines	Action By
(i)	Completion of the exercise related to the assignment of cases to Additional/Joint CsIT (TPOs) for TP audit		CCsIT(IT&TP)
	(a) Framing of guidelines for assignment	By 15.06.2026	

S.No.	Key Result Area	Target and Timelines	Action By
	(b) Assignment of cases by the CsIT(IT&TP) on the basis of the extant guidelines	By 30.06.2026	CsIT (IT&TP)
(ii)	Completion of Transfer Pricing Audits for A.Y. 2025-26	-50% by 30.11.2026 -100%, at least 05 days prior to the limitation date	TPO and Approving authority
(iii)	Completion of Set Aside & Reopened Cases	-100%, at least 05 days prior to the limitation date	TPO and Approving authority

2. **Capacity building:** refer to the Chapter "Capacity Building- towards making PRUDENT Karmayogis".

3. **For Directorate of Systems:**

S.No.	Key Result Area	Target and Timelines	Action By
1.	In cases of TP Audit Access to 3CEB Report, ITR along with financial statements, Master File, and Country by Country Report, if applicable. To TPO and supervisory authorities	Within 1 month of selection of cases for TP Audit	ADG Systems (ITBA)
2.	Response to TPO's request to provide any missing documents for viewing	Within 30 days	ADG Systems (ITBA)
3.	Maintenance of database of International Taxation	Continuous	ADG Systems (ITBA)
4.	List of cases in which Form 3CEF report has been filed upon signing of APAs may be made available	5th of the month following filing of reports by Taxpayer	ADG Systems (ITBA)

III. DISPUTE RESOLUTION PANEL (DRP) -

100% disposal of cases brought forward in DRP as on 01.04.2026 in the following manner:

- 30% of the total cases by 30.06.2026,
- 70% of the total cases by 30.09.2026 and
- 100% of the total cases by the time barring date.
  {These targets for DRP should be monitored by the CCIT(IT)}

IV. ADVANCE PRICING AGREEMENTS (APA)-

Disposal of cases brought forward as on 01.04.2026 in the following manner:

- 35 per PCIT/CIT (APA) charge (including both UAPA and BAPA cases).
  (These targets for APA should be monitored by the Pr. CCIT(IT))

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CHAPTER IX
EXEMPTIONS

1. Introduction

The Exemption charge of the Income Tax Department deals with the assessment, registration, monitoring, and regulatory oversight of Non-profit Organisations (NPOs), charitable trusts, religious institutions, educational bodies, hospitals, provident funds, and other exempt entities. This functional area encompasses registration and cancellation proceedings, application of income verification, corpus donation monitoring, anonymous donation scrutiny, investment restriction compliance, exit tax enforcement, coordination with enforcement agencies, and taxpayer outreach.

Since the assessment functions for charitable entities are now undertaken by the Faceless Assessment Units, the targets set for the Faceless Assessment Units [Chapter VI] shall apply for the assessment of charitable entities as well.

2. Key Result Areas (KRAs)

CATEGORY A

S. No.	Key Result Area (KRA)	Timeframe	Action By
1	Consequential rectifications after condonation of delay in filing Form 9A / Form 10 / Form 10B / Form 10BB [or equivalent forms under ITA, 2025] by CIT(E). All cases to be reviewed by Addl.CIT / JCIT(E).	Within 30 days from end of month of condonation. Monthly review by Addl.CIT / JCIT(E).	JAO(E) / Addl.CIT / JCIT(E)
2	Cases made available to Pr.CIT / CIT as per Risk Management Strategy formulated by CBDT.	Action as per Risk Management Strategy guidelines / RMS timelines.	CIT(E)
3	Notices in cases selected as per Risk Management Strategy and made available before 01.04.2026.	Issuance of consequent Notice by 30.06.2026.	CIT(E)
4	Submission of Reports pending: • Under Section 335(17) [erstwhile clause (46) of Section 10]; • Section 119(2)(b) / Section 133 [erstwhile 80G(2)(b)]; and • Section 17(2) of ITA, 2025.	Pending reports as on 31.03.2026: by 31.07.2026. Applications received after 01.04.2026; within 90 days from date of receipt.	CIT(E)
5	References received for withdrawal of approval: • Under Section 335(17) [erstwhile 10(23C)] or registration • under Section 332 [erstwhile 12AB], or for rescinding notification.	Pending: first notice by 30.06.2026; order by 31.10.2026. New: notice within 3 months; order within 6 months from end of quarter.	FAO / CIT(E)
6	Disposal of proposals for cancellation of registration under Section 332 [erstwhile 12A] by	Pending: notice by 30.06.2026; order by 31.10.2026;	CIT(E)

S. No.	Key Result Area (KRA)	Timeframe	Action By
	invoking Section 332(4) and 332(5) [erstwhile 12AB(4) / (5)] or suo motu.	New: notice within 3 months; order within 6 months.	
7	Disposal of applications for condonation of delay in filing Form No. 9A / 10 / 10B / 10BB [or equivalent forms under ITA, 2025].	Pending applications by 31.08.2026; New applications: within 3 months from end of quarter of receipt.	CIT(E)
8	Giving consequential effect to orders of condonation of delay granted by CIT(E). JAOs(E) shall ensure passing of consequential orders suo motu.	Within 30 days from end of month of condonation order.	JAO(E)
9	In cases where registration under Section 332 [erstwhile Section 12A] has been cancelled after 01.06.2016, ensure invocation of Section 352 [erstwhile 115TD] where no appeal is filed or cancellation is upheld by ITAT.	No appeal case: within 3 months from end of appeal period. If: ITAT upholds cancellation: within 3 months from end of month of ITAT order.	JAO(E)
10	Replies to Audit Objections raised by IAP / RAP.	As per Para 6 of the chapter relating to "Jurisdictional & Central Charges".	JAO(E)

CATEGORY B

S. No.	Key Result Area (KRA)	Timeframe	Action By
1	Targeted interaction programs with other enforcement agencies, namely IB, NIA and Internal Security (State Police).	One interaction program per quarter per CIT(E) charge.	CIT(E)
2	Meetings for exchange of information on terror-finance and anti-money-laundering cases relating to Non-profit Organisations.	One meeting per quarter per CIT(E) charge.	CIT(E)
3	Reference made by JAO / FAO for cancellation of registration or withdrawal of approval under Section 335(4) of ITA, 2025.	Issuance of Notice under Section 335(4) in the following quarter from end of quarter of receipt.	CIT(E)
4	Completion of consequential actions-verifications and issuance of orders granting registration / approval under Section 332 /	Within 6 months from end of month of receipt of appellate order by CIT(E).	CIT(E)

	354 of ITA, 2025 [erstwhile 12A / 10(23C) / 80G(5)] in pursuance of appellate orders.		
5	Cross-verification of collected NPO data with ITR filing data to identify non-filers, and integration with INSIGHT portal for risk profiling.	By 31.12.2026.	JAO(E)
6	Cross-verification of FCRA-registered entities with ITR filing status. Cases with material discrepancy between FCRA returns and ITR to be flagged for scrutiny. (FATF Compliance.)	List from MHA by 30.09.2026. Discrepancy cases flagged by 31.12.2026.	JAO(E)
7	Collection and updation of data about total NPOs working in the jurisdiction, by collecting data from Charity Commissioner, Registrar of Societies, Registrar of Companies, and Darpan Portal.	By 30.09.2026 by CIT(E). Thereafter quarterly updation.	CIT(E)
8	Completion of list/NPOs having due to apply for renewal under Section 332 of ITA, 2025 [erstwhile Section 12A], and Section 133 of ITA, 2025 [erstwhile [80G(5)]	By 30.06.2026 for applications to be filed by 30.09.2026.	Pr.CCIT(E)
9	Submission of reports u/s 35(1)(ii) / (iii)	By 30.06.2026 for pending cases; within four months from end of month of filing of Return of Income.	CIT(Hqrs)(E)
10	Identification of five NPO-specific generic issues in dispute and formulating departmental view for uniform adjudication and representation before ITAT / High Courts / Supreme Court.	Before 31.12.2026.	CIT(Hqrs)(E)
	Non-filers to be uploaded on INSIGHT portal for cancellation of registration	Before 31.12.2026.	Addl.CIT / JCIT(E)
	NPOs having availed of provisional registration, but not regularised the registration to be identified for further action	Before 31.12.2026.	CIT(Hqrs)(E)
11	Decision on application for recognition / approval of provident fund / superannuation fund / gratuity fund under Schedule XVI of ITA, 2025.	Within 3 months from end of month of receipt.	CIT(E)
12	Processing of application for grant of approval to a Hospital under Section	(i) Reports on pending applications by 31.07.2026.	CIT(E)

	17(2)(viii) [to be mapped to ITA, 2025] for medical treatment of prescribed diseases.	(ii) Subsequent applications: within 3 months from receipt of Pr.CCIT(E) directions.	
13	Updating of N.P.O. Database on the Official website. Development of National Registry concept with MCA / RoS / Charity Commissioner integration; public access for donor verification.	By 30.09.2026; and thereafter on monthly basis.	CIT(Hqrs.)(E) / Directorate of Systems

CATEGORY C

S. No.	Key Result Area (KRA)	Timeframe	Action By
1	Transfer of PAN — pending cases: (i) from CIT(E) to Others, for centralisation purposes; (ii) non-exempt entities lying within CIT(E) charge.	By 31.08.2026; thereafter within a fortnight.	JAO(E)
2	Database of Exempt Entities — pending cases of Provisional registration / approval where application in Form 10AB is filed.	By 30.06.2026; thereafter every fortnight.	Systems
3	Outreach programs to ensure taxpayer awareness (including among donor communities), to reduce grievances, and to ensure better voluntary compliance as per new provisions under ITA, 2025 affecting exempt entities and on compliance requirements for newly registered trusts. Programs to be held at different stations in multi-station charges.	Two outreach programs per quarter per CIT(E) charge.	CIT(E)
4	Setting up a cell with a designated officer to help upcoming charitable and religious organisations with information relating to ITA, 2025.	By 30.06.2026.	CIT(E)
5	Transfer of PAN jurisdiction to and from Exemptions.	By 31.08.2026; and thereafter within a fortnight.	JAO(E)

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CHAPTER X

TAX DEDUCTED AT SOURCE (TDS)

1. Tax Deducted at Source (TDS) serves as the backbone of tax collection, accounting for over 50% of total direct tax collection. It provides a robust framework that ensures steady revenue flow, taxpayer convenience, expansion of tax base while reducing evasion through a digital audit trail.

2. With the enactment of the Income-tax Act, 2025 and the Income Tax Rules 2026, the tax administration is entering a new era. The rollout of simplified TDS/TCS forms and enhanced digital features provides an extraordinary opportunity to elevate service standards and meet collection targets through a strategic mix of enforcement and outreach programs.

3. Nodal teams may be constituted by Pr. CCITs in their respective regions to co-ordinate with CPC TDS for resolution of pending technical issues.

CATEGORY A

S.No.	Key Result Area	Time frame	Action by
1.	**Budget Collection:** 100% Collection of Budget Targets fixed - Region-wise Targets are as per CBDT's communication in this regard.	31.03.2027	AO (TDS)
2.	**Collection and reduction of Arrear & Current Demand:** (a) 100% of net collectible demand outstanding as on 01.04.2026 (b) In cases where appeal is pending, 10 % of the disputed demand	31.03.2027	AO (TDS)
	(c) (i) Giving appeal effect in all cases including Vivad se Viswas (VsVS) cases (ii) Giving appeal effect in cases where appellate orders received during FY 2026-27	Cases pending as on 01.04.2026 to be disposed by 31.05.2026. As per time allowed in the CBDT instructions on filing of appeal.	AO(TDS)
	(d) Tagging of Unconsumed Challans	(i) Top 200 taggable demand entries per month pertaining to F.Y. 2023-24 and prior years. (ii) Top 100 taggable demand entries (i.e. Late Payment Interest, Late Deduction Interest, Late Filing Fee, Manual demand	AO(TDS)

S.No.	Key Result Area	Time frame	Action by
		& Compounding Fee) per month pertaining to F.Y. 2024-25 onwards.	
3.	**Taxpayer Services:** (a) Disposal of application for Certificate for Nil/Lower rate of TDS.	Within 1 month from the end of the month in which the application received by AO.	AO(TDS)
	(b) Disposal of TRACES Tickets (TDS mismatch, Challan Correction, Refund, etc.) and other Manual Applications / Grievances	Within 30 days of receipt of ticket/application	AO(TDS)
4.	**Enforcement Action:** (a) Passing of Order u/s 201(ITA' 61)/398(ITA' 25) in all appropriate cases including Survey cases	Within 6 months from the date of survey.	AO (TDS)
	(b) Identification of cases of non-filers involving non-deduction or short deduction of tax at source and initiation of proceedings u/s 398 of the Income-tax Act, 2025	In all suitable cases with at least 10 cases per AO	AO (TDS)
5.	**Prosecution & Compounding:** (a) Processing of cases for prosecution identified by CPC-TDS based on CBDT instructions/scheme, pending as on 01.04.2026, including all cases having zero demand.	30.09.2026	CIT(TDS) with Addl./JCIT (TDS) and AO (TDS)
	(b) Processing of manually identified cases for prosecution consequent to survey/ verification /any other information during F.Y. 2025-26 & earlier years.	30.09.2026	CIT(TDS) with Addl./JCIT (TDS) and AO (TDS)
	(c) Disposal of all pending prosecution proposals received up to 31.03.2026.	30.09.2026	CIT(TDS)
	(d) Filing of complaint in all cases where sanction order has been passed and no compounding application has been filed.	As per the extant Prosecution guidelines.	AO(TDS)
	(e) Update status of newly launched prosecution cases on AO Portal.	Within 30 days from filing of complaint by AO	CIT(TDS)/ AO(TDS)
	(f) Finalization of Compounding Proposals	Within 180 days of receipt of application	CCIT/CIT (TDS)

S.No.	Key Result Area	Time frame	Action by
6.	**To ensure compliance by Govt. Principal Account Officers/ Deductors:** (a) Reconciliation of TDS reported by State Government AINs with payments through OLTAS by State AGs, in high-risk cases having large BIN discrepancies. (b) Reconciliation of TDS reported by Central Government AINs with the data available with the Controller General of Accounts, in high-risk cases having large BIN discrepancies	Top 15 high-risk cases Top 15 high-risk cases	(a) CIT(TDS) (b) CsIT (TDS) of Delhi region
	(c) Notices to AIN defaulters and cleaning up of AIN database	31.12.2026	CIT(TDS)
	(d) Identification of Government TANs which have been inactive for more than a year and deactivation of such TANs after due verification	31.12.2026	AO (TDS)
	(e) Analysis of unconsumed Book Identification Numbers (BINs) and follow up action for correction /consumption of such BINs.	Within one month from the end of the due date for filing TDS/TCS Statement	AO (TDS)

CATEGORY B

S. No.	Key Result Area	Time frame	Action by
1.	**Collection and reduction of demand (Arrear & Current Demand):** (a) Disposal of rectification applications	Within two months from the end of the month in which the application was filed.	AO(TDS)
	(b) Classification of demand based on recoverability status	By the end of every month and to be updated from time to time.	ITI of the AO(TDS)
	(c) Uploading of Manual Demand on AO Portal	Within 7 days of raising the demand	AO(TDS)
2.	**Audit Compliance:** (a) Action on observations/ objections raised in Internal and Revenue Audit in brought forward cases (b) In respect of objections received during the year	31.07.2026 As per the timelines given in the Audit Manual.	AO (TDS)
	Enquiry in e-verification cases and manually identified cases	Brought forward cases to be completed by 31.07.26 Newly assigned / identified cases to be completed within 6 months.	AO(TDS)

3.	**Taxpayer Services:** Submission of verification reports with proper recommendations in respect of the TANs blocked by CPC-TDS	Within 45 days	AO (TDS)
4.	**Capacity Building of Stakeholders:** (a) Organize outreach programs with the deductors who have filed large number of correction statements.	Outreach to be done with at least 3 to 5 deductors per month to emphasise the need for filing error-free statements.	CIT(TDS)
	(b) Organize focused sector specific and provision specific TDS awareness seminars, webinars, outreach programs including Government deductors, Trade associations, professional organizations, state and district administration.	At least 10 in a year through physical mode and online platform.	Addl. CIT/ JCIT (TDS)
	(c) Conducting Minor TDS Awareness Programs, webinars, outreach programs	At least 10 in a year including the use of online platform.	AO (TDS)
	(d) Corporate connect for TDS compliance by CIT(TDS) for PANs mapped to respective TDS charges.	At least 3 in a year.	CIT(TDS)
	(e) Conducting capacity building programs on TDS provisions including Income-tax Act, 2025 and Income-tax Rules, 2026, for the Officers and Officials after the Annual General Transfers.	At least 2 in a year. First program must be conducted within a month of the officer joining the TDS charge.	Addl. CIT/ JCIT (TDS)
	(f) Conducting Mini TDS Conference with the field formation to discuss legal, technical issues, areas of focus, best practices and emerging areas of the region etc.	30.09.2026	CCIT (TDS)/ CIT (TDS)
5.	**Assignment of correct jurisdiction to TANs:** Migration of TANs from orphan /non-TDS jurisdictions to TDS jurisdictions	By 30.06.2026	CIT(TDS)

CATEGORY C

S. No.	Key Result Area (KRA)	Timeframe	Action By
1.	**Enforcement Action**: Surveys/Spot verifications Survey	CCIT (TDS) to issue guidance as per the prevailing situation in a city/region. All surveys/spot verifications are to be undertaken with prior approvals as per instruction/ guidance issued in this regard.	AO (TDS)

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CHAPTER XI

INTELLIGENCE & CRIMINAL INVESTIGATION

1. Introduction

The Directorate of Intelligence and Criminal Investigation (I&CI) plays a key role in promoting voluntary compliance through a non-intrusive, data-driven approach to tax administration. It leverages analytics to strengthen deterrence while ensuring targeted and proportionate enforcement. Outreach and engagement with Reporting Entities (REs) remain central to its compliance strategy and ensuring data integrity.

The Directorate is responsible for ensuring compliance with section 508 of Income Tax Act, 2025 (Section 285BA of the Income-tax Act, 1961) relating to the filing of Statements of Financial Transaction (SFT) and Statements of Reportable Account (SRA). Under the e-Verification Scheme, 2021, it is also tasked with verification of high-risk cases.

With the implementation of the Income-tax Act, 2025, the Income-tax Rules, 2026, and new Forms effective from 01.04.2026, special focus is being placed on education and handholding of stakeholders, particularly Reporting Entities and Reporting Financial Institutions (REs/RFIs), to facilitate smooth transition and compliance under the new regime.

2. The Key Result areas (KRAs) in relation to various activities associated with Intelligence and Criminal Investigation are as under:

CATEGORY-A

1. **Compliance Management through Outreach & Training of Reporting Entities (REs) & Reporting Financial Institutions (RFIs)**

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Seminars & Interaction Programs for Reporting Entities (REs/RFIs) with special focus: (a) Timely and correct filing of SFTs. (b)Changes in Forms 60/61/61A & 61B (new forms- 97/98/165/ 166) and Reporting Obligations under section 509 of Income-tax Act, 2025 (Form 167) for crypto assets. Special emphasis on modification of software, being used by Res/RFIs, to be in sync with New Reporting requirement. (c)Special emphasis on modification of Software, being used by the REs/RFIs, to be in sync with New Reporting requirement (d)Promoting use of PAN Validation facility and highlighting legal obligations of REs for filing Form 61 (new Form 98)	(i)Each DIT to conduct 16 outreach & Training Programs (ii)Outreach Programs under PRARAMBH, 2026 initiative.	(i) At least 4 per quarter. (ii)As per timelines specified under PRARAMBH, 2026 initiative.	DIT(I&CI)

2. **Verification**

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Assignment of Cases for e-Verification to the Prescribed Authority (PA), for AY 2025-26, under the e-Verification Scheme, 2021	Around 30,000 cases to be allotted per quarter.	Each batch by 15th of April/June/ September/ December, 2026.	CIT(e-Verification)
2.	Verification of Assigned Cases and uploading of the Preliminary Verification Report (PVR) under the e-Verification Scheme, 2021	All Cases assigned in the Quarter	As per timelines prescribed in SOP.	Prescribed Authority (PA)
3.	Disposal of Compliance cases assigned on e-Verification Tab of Insight portal, received during FY 2026-27, upto 01.02.2027.	(i) Disposal by 30.09.2026 (ii) Disposal by 31.12.2026 (iii) Disposal by 31.03.2027	(i) 30% (ii) 60% (iii) 100%	Prescribed Authority (PA)
4.	Conclusion of pending proceedings related to Form-61B.	(i)Form-61B filed for CY 2024 and prior reporting periods. (ii)Form-61B filed for CY 2025	(i)100% before 30.06.2026 (ii)100% before 30.09.2026	Prescribed Authority (PA)

3. **Spot Verifications**

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Spot Verification of non-filer, defective filers & defaulting REs/RFIs with approval of Pr. DGIT(I&CI).	24 per DIT(I&CI)	6 per quarter	DIT(I&CI)

CATEGORY B

1. **Registration, Monitoring, Verification and Data management of Reporting Entities**

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Identification of inactive Registered REs and marking them inactive on system.	To identify non-fling REs which were wrongly registered so that only relevant RE is taken up for monitoring & verification. These will be REs which have been inactive for past 5 years or since registration.	30.06.2026	Directorate of Systems.

S.No.	Key Result Area	Target	Time Frame	Action By
2.	Creation of List of potential REs for filing Forms 61, 61A & 61B (New Forms 98, 165 & 166) sourced from Regulators or Market Intelligence	To prepare the list and share with Pr.DGIT (I&CI).	30.06.2026	DsIT(I&CI)
3.	Verification of identified potential REs (S. No 2, above) and initiation of appropriate action u/s133(6) {section 259(1) of Income-tax Act, 2025}.	Verification exercise is completed and appropriate action for non-compliance is initiated.	31.10.2026	DsIT(I&CI)
4.	Selection of registered REs which have not filed SFT/SRA (Form 61A/61B – New Form 165/166) and entities with defective reporting of SFT/SRA.	Identification of non-filers by Directorate of Systems for Default for FY 2024-25 & 2025-26 and CY 2024 & 2025 based on rules framed in consultation with I&CI. Case creation of additional cases identified by DIT charges on Insight.	30.06.2026	Directorate of Systems
5.	Verification of identified RE's (S. No 4, above) and initiation of appropriate action.	Verification exercise is completed and appropriate action for non-compliance is initiated.	Verification by 30.09.2026. Initiation of action under statutory provisions by 31.10.2026. Completion of proceedings by 31.03.2027.	Prescribed Authority (PA)

2. Media and Email campaigns

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Conducting media & email campaign.	NUDGE the REs to timely and correctly file Form 61, 61A,61B (Old Rules) and corresponding new Form 98, 165, 166 (New Rules). Letters to REs for timely & correct filing of Form 61A/61B (New Form 165/166) highlighting changes in fields in New Forms. Simultaneous Media Campaign by Directorate of PR&PP in coordination with Directorate of Systems and Directorate of I&CI.	(i)For Form 61A and 61B from 15.05.2025 to 25.05.2026. (ii)For Form 98 (old form 61) from 15.10.2026 to 25.10.2026. (iii)Before 31.05.2026	Directorate of Systems & Directorate of PR&PP.

3. Special Pilot Projects

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Special Pilot Projects with approval of Pr. DGIT(I&CI) to explore the possibility of on-boarding new REs or new reportable transaction through new SFT or expanding the scope of reporting through existing SFT and expanding the scope of reporting of Crypto/VDAs.	03	As mandated by Pr. DGIT(I&CI)	Pr. DGIT(I&CI) & DIT(I&CI)

4. Capacity Building

S.No.	Key Result Area	Target	Time Frame	Action By
1.	Conducting regular trainings and workshops for Officers and Officials of I&CI with focus on procedures including Insight Portal and ITBA; familiarization and usage; knowledge sharing initiatives.	(i) One Training on e-Verification Scheme, SOP & procedures and utilities, and changes in New Act/Rules/Forms/ Insight Portal and ITBA; familiarization and usage	(i) Before 30.9.2026	DIT (I&CI)
		(ii) Knowledge & Experience sharing.	(ii) One module every quarter.	

5. Reporting Compliance Verification: Non-Filer Verification

S. No.	Key Result Area	Target	Time Frame	Action By
1.	Selection of Registered Reporting Entities which have not filed SFT (form 61A) and SRA (Form 61B) for Reporting Period FY 2025-26	Directorate of Systems to identify non-filers which have not filed SFT (form 61A) and SRA (Form 61B) for Reporting Period FY 2025-26 using rules provided by the Directorate of I&CI.	By 31.08.2026	Directorate of Systems
2.	Verification of Selected Registered Reporting Entities which have not filed SFT (form 61A) and SRA (Form 61B) for Reporting Period FY 2025-26	(i) Notice u/s 285BA(5) to be issued for cases created by Systems. (ii)Additional/missing cases to be identified by DIT charges and case creation on Insight by the PA.	(i) By 15.09.2026 (ii) By 30.09.2026	Prescribed Authority (PA)

6. Reporting Compliance Verification: Defective -Filer Verification

S. No.	Key Result Area	Target	Time Frame	Action By
1.	Selection of Registered Reporting Entities with defective reporting of SFT (form 61A) and SRA (Form 61B) for Reporting Period FY 2025-26	Directorate of Systems to identify defective filers of SFT (form 61A) and SRA (Form 61B) for Reporting Period FY 2025-26 using rules provided by the Directorate of I&CI.	By 31.08.2026	Directorate of Systems
2.	Verification of Selected Registered Reporting Entities with defective reporting of SFT (form 61A) and SRA (Form 61B) for Reporting Period FY 2025-26	(i) Notice u/s 285BA(4) to be issued for cases created by Systems. (ii) Additional/ missing cases to be identified by DIT charges and case creation on Insight by the PA.	(i) By 15.09.2026 (ii) By 30.09.2026	Prescribed Authority (PA)

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CHAPTER XII
EXCHANGE OF INFORMATION UNDER TAX TREATIES

1. Introduction

Income Tax Authorities may require additional information, other than those provided by taxpayer or the Agent during proceedings before them. Such information, which may not be available within the country, may however be available in the country of a treaty partner. Under the provisions of the tax treaties, the Competent Authorities are obliged to exchange information which is foreseeably relevant (a) for carrying out the provisions of the Tax Convention (in case of DTAAs) or (b) for the administration and enforcement of domestic laws concerning taxes imposed by the Contracting States. To streamline the process of exchange of information the following, the Key Result Areas are laid out:

2. Key Result Areas

A. Making and responding to requests for information under Exchange of Information provisions of tax treaties

S. No.	Key Result Area	Target/ Activity	Time frame	Action by
1	Making requests for information under Exchange of Information provisions of the tax treaties	Where information / evidence available in foreign Countries / jurisdictions may be necessary for the purposes of assessment / investigation, request for information in time-barring cases should be made under the provisions of tax treaties through the FT & TR Division, as per the procedure prescribed in the Manual on Exchange of Information, at least one month before the time barring date.	At least one month before the time barring date. where time available is less than one month, request to be sent only with the approval of CCIT/DGIT (Inv.) concerned.	Quarterly, in the prescribed formats by each Pr.CIT/ Pr.DIT/CIT/DIT As applicable by 15th of the month following the quarter.
2		Clarification sought by foreign authorities in respect of EOI requests should be provided in time.	Within 15 days of receipt by Pr. CIT/ Pr. DIT /CIT/DIT concerned.	
3		Initial feedback on completeness of information and/or closure of request	Within 15 days of receipt by Pr.CIT/ Pr.DIT/CIT/ DIT concerned.	
4		Final feedback on utilization of information including additional income assessed /addition to returned income made/ additional tax demand raised on completion of assessment or information about launching of prosecution should be provided to FT & TR Division.	Within one month of completion of assessment or launching of prosecution.	Annually, by 15th May of the succeeding year by each Pr.CIT/Pr.DIT/ CIT/DIT as applicable.

S. No.	Key Result Area	Target/ Activity	Time frame	Action by
5	Handling requests made by tax authorities of foreign countries	Requests received from foreign tax authorities for information to tackle tax evasion and avoidance in their country under the provisions of the tax treaties should be given high priority by the officer concerned and all efforts should be made to provide comprehensive and quality information in a timely manner.		Quarterly report to be submitted by each Pr.CCIT/ DGIT (Inv.) by 15th of the month following the quarter.
		(a) In cases, where the information can be provided by accessing the database of the Income Tax Department	(a) within 15 days	
		(b) In other cases	(b) within 30 days	
		In case information cannot be provided within 30 days, on completion of 30 days, an interim report must be sent immediately which may contain the information collected so far, difficulties in collecting the information, further efforts being/to be made for collecting the requisite information, likely date by which the full and complete information will be provided, etc.		

S. No.	Key Result Area	Target/ Activity	Time frame	Action by
B.	**Monitoring**	To enhance disposal efficiency and reduce pendency in inbound EOI requests, as well as address clarifications raised by foreign Competent Authorities (CAs) on outbound EOI requests, a monthly MIS report on pending inbound EOIRs and unresolved clarifications from the respective Offices of DG (Investigation) and PrCCIT (Central) across the country should be shared with the concerned FT&TR Division.	Every month	Each Office of DG (Investigation) and PrCCIT (Central) may designate a nodal officer to facilitate smooth coordination and ensure timely dissemination of the MIS report.

S. No.	Key Result Area	Target/ Activity	Time Frame	Action by
C.	**Capacity Building**			
1	Training on making requests under tax treaties and maintaining confidentiality	Each Pr.CIT/Pr.DIT/ CIT/DIT shall conduct one-day training (online or offline) program for the officers of his/her charge on Exchange of Information (EOI) including drafting of EOI requests. The training program should also cover data protection safeguards and guidelines to maintain the confidentiality of information exchanged under tax treaties.	30.06.2026	Consolidated annual report to be submitted to FT&TR Division by 31.07.2026 by each Pr. CCIT/ DGIT(Inv.)
		EOIR training should be integrated into the mandatory 50-hour training program of CBDT, particularly for officers posted in Investigation and Central charges. This initiative will help ensure the preparation of accurate and comprehensive EOIRs, minimizing deficiencies and reducing instances where foreign CAs seek clarifications on our requests.	31.03.2027	

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CHAPTER XIII
COMPUTER OPERATIONS

1. **Key Result Areas:**

CATEGORY A

S.No.	Key Result Area	Time Frame	Action by
1.	**I.T. Infrastructure** Review and reporting of bandwidth congestion at any ITD site under their respective region, through Taxnet-2.0 Network Monitoring System (NMS) portal.	Monthly	Directorate of Systems
2.	**I.T. Security** a) Ensuring compliance with ITD Information Security policy (issued vide CISO Instruction No. 2/2020 dated 27th November 2020); b) Proper adherence to protocol for accessing Business applications like ITBA, TRACES AO portal, over internet using VPN.	Monthly	Systems Directorate and CIT (Admin & TPS)
3.	**I.T. Training** a) To sensitize and organize training on newly added features in the existing business applications to meet the requirements of the new Income-tax Act (ITA 2025). b) To organize training programs for newly launched / to be launched business applications, during FY 2026-27 for the departmental officers /officials. (Training material to be provided by the respective vertical of the DIT(S))	Monthly	CsIT (Admin & TPS) RTIs/ MSTUs to organize training programs in coordination with the Directorate of Systems
4.	**PAN, TAN & AIS:** a) Migration of PAN & TAN from old and orphaned jurisdictions to jurisdictional AO and TDS AO respectively.	Monthly	RCCs, along with respective vertical of Directorate of Systems
	b) PAN-Aadhar- Deactivation of duplicate PAN (in accordance with SOP)	Within15 days of receipt of request by the JAO	RCCs, along with respective vertical of Directorate of Systems
	c) Inspection of TIN Facilitation Centres of Service Providers in the jurisdiction of the	Monthly	RCCs

S.No.	Key Result Area	Time Frame	Action by
	RCCs and submission of check list/Inspection report.		
	d) PAN core-field update requests and related grievances received online, through Service Providers on daily basis.	Pendency report should be submitted by 10th of every month to the ADG(S)-1	RCCs
	e) Event marking of PANs (like death, fake PAN, dissolution, liquidation, merger etc.) as per AIS Instruction No. 70 of 2007 dated 09.05.2007 (Refer AIS User Manual para 4.9), within 15 days of receipt of information from the taxpayer.	Within 15 days of receipt of information	JAO
	f) Compliance with the third-party verification report received from PAN Service Providers.	Pendency Report to be submitted by 10th of every month to the ADG (S)-1	RCC
5.	**Problem Resolution:** Updating instructions, FAQs, video tutorials, list of resource persons etc. on ITBA, Insight, TRACES platforms etc.	Within 15 days of resolution	ADG / CIT Heading ITBA / Insight / IEC / TRACES /E-verification and other verticals.
6.	**TDS:** Allotment of TAN, Core field correction and Address updating	Within one week of receiving request	RCCs
7.	**IEC 2.0** Readiness for Peak e-Filing Period- (a) Performance testing of IEC System b) Awareness campaigns for taxpayers before peak period for ITR-filing	To be completed before 6 weeks of first due date of the FY for filing of ITRs At least 02 campaigns during the year	ADG(S)-3
	c)Webinars for field officers on new and existing functionalities of e-Filing Portal, BO Portal and Processing systems	At least 02 programs during the year	ADG(S)-3

CATEGORY B

S. No.	Key Result Area	Time Frame	Action by
1.	**I.T. Infrastructure** Assessment of additional requirement of IT Infrastructure including RSA tokens, Desktop PCs, DSC and related equipment, Bandwidth. Identification of requirement of new network nodes and sending the requirement.	31.08.26 and then quarterly basis	CIT (Admin) in respective PrCCIT region
2.	**I.T. Security:** (a) Appointment of nodal officers (by Designation) in each office building (under intimation to Systems Directorate) and assigning security, upkeep of Communication Room and other I.T infrastructure, as per advisory issued by the ADG(S)-4.	31.08.2026 and then quarterly	CsIT (Admin & TPS)
	(b) Inspection of Network Communication Rooms across all locations and verification of Checklist parameters.	31.08.2026 and then quarterly	RCCs
3.	**HRMS** Updating / Correction Standardization of hierarchy, roles, privileges, AO codes / Position codes.	31.08.2026 & then quarterly.	CIT(ITBA) with Directorate of HRD

CATEGORY C

S. No.	Key Result Area	Time Frame	Action by
1.	**I.T. Infrastructure:** (a) Preparation and updating of Hardware and Software inventory and linkage to HRMS hierarchy with room and building to facilitate online building wise address book.	31.08.2026 and then quarterly	CIT (Admin) in respective PrCCIT region
	(b) Communication of minimum configuration of Desktop PCs for accessing ITBA, Insight, TRACES etc. so that the field formations can purchase / upgrade compatible machines.	31.08.2026	ADG(S)-4
2.	**I.T. Security** Implementation and maintenance of desktop policy which includes removal of unauthorized hardware and software on all networked PCs.	Bi-annually	CsIT (Admin & TPS)

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CHAPTER XIV
COMMUNICATION STRATEGY

The transition to the new tax framework marks a shift towards simplicity, clarity, and trust. The focus is on asking only what is necessary and communicating in clear, direct language.

Core Principles:
- Simplified law
- Simplified forms and rules
- Simple communication

Approach:
- Use plain language over technical complexity
- Ensure communication is consistent, accurate, and timely
- Reduce ambiguity and minimise disputes
- Make compliance easy and accessible

Channels:
- Multi-channel delivery: print, digital, interactive platforms
- Ensure information is easy to access and understand

Outreach:
- Continuous (not one-time), aligned with compliance milestones
- Structured awareness campaigns and explanatory materials
- Interactive engagement with taxpayers and stakeholders

Focus Areas:
- Strong emphasis on taxpayer handholding
- Communicate both obligations and benefits
- Promote participation in a fair and transparent system

Strategic Shift:
- Move from adversarial to collaborative taxpayer relationship

The Key result areas are broadly laid down hereunder:

CATEGORY A

S. No.	Key Result	Target	Action By
1.	**Publicizing the New Tax Framework through Mega Campaigns.**	(i) Extensive Outreach under PRARAMBH, 2026 through physical outreach campaigns. (ii) Targeted outreach based on stakeholders needs and feedback.	**(i)** (April-June 2026): • Pr.CIT(JAO) : 2 • CIT(Intl. Taxn.) : 2 • CIT(TDS): 2 • DIT(I&CI): 2 • CIT(Exemptions): 2 **(ii)** (July, 26-March, 2027)

			As decided by the concerned Pr.CCIT/ CCIT under intimation to CBDT through Directorate of PR&PP.
2.	**Interactive Taxpayer Hubs**	One Taxpayer Hub per month across various regions, including Tier-2 and Tier-3 cities.	ADG (PR, P&P)- Concept, Content, Planning and Educational Content. Pr.CCIT(CCA) -Logistical and other support as requested by Directorate PR&PP for conducting the program.

CATEGORY B

S. No.	Key Result	Target	Action By
1.	**Dissemination of Taxpayer Information Brochures**	Nationwide availability and display and of the multi-lingual brochures and QR Codes at all ASK centres and Office spaces.	ADG (PR, P&P) – for Content & Brochures development Pr.CCIT(CCA)-for Display
2.	**Engagement with Students and Youth**	(i) Conduct at least one interaction per month with the children & youth for tax awareness. (ii) Directorate of PR&PP to carry out activities for digital engagement of Youth using MyGov portal or other digital platforms.	(i) Pr. CCsIT (ii) ADG (PR, P&P)

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CHAPTER XV
VIGILANCE

1. Introduction

Vigilance is an essential part of any Organization, to maintain proper conduct, ethics and probity in public life to be observed by a government servant. Hence, continued vigil and preventive vigilance is required to enhance the employees' ethics and work culture in our organization. To this effect, the Key result areas to achieve these are given as under:

2. Key Result Areas:

CATEGORY A

S. No.	Key Results Area	Target/Activity	Time Frame	Action by
1	Forwarding of complaints by field formations	All pending complaints as on 31.03.2026.	31-05-2026.	Field Officer receiving the Complaints
		Complaints received after 01.04.2026	Within 30 days on receipt.	
2	Disposal of DPs by field formations		(i)All relied upon documents to CO along with Charge Memorandum within 15 days; (ii)All relied upon documents to IO/PO; (iii)within 15 days from appointment of IO/PO.	DCIT(Hq)/ Vig O/o Pr. CCIT
3	Vigilance Clearances	Individual cases	Within 3 working days of receipt of request in 90% cases and 5 working days in rest of the cases.	DDIT(Vig.) (HQ)
		In group cases	Within 7 working days of receipt of request in 90% cases and 10 working days in rest of the cases.	DDIT(Vig.) (HQ)

CATEGORY B

S.No.	Key Results Area	Target/Activity	Time Frame	Action by
1	Processing/ Handling of Complaints by CVO	Complaint received upto 31-03-2026	100% of pending complaint to be processed and finalized by 30-06-2026.	DDIT (Vig.)
		Complaint received after 01-04-2026	To be processed and finalized within 03 months from date of receipt.	DDIT (Vig.)

2	Disposal of DPs by field formations	DP pertaining to period upto 2021	85% Disposal of Actionable Cases by 31-03-2027.	DDIT(Vig.)
		DP pertaining to period from 2021-2025	80% Disposal of Actionable Cases by 31-03-2027.	DDIT(Vig.)
3	Review Meeting	Review Meeting by the ADG(Vig.) Zonal	One review meeting in every quarter by Zonal ADG(Vig) with each Pr.CCIT of their charge for monitoring of all pending vigilances cases – Group 'B' & 'C'.	ADG(Vig.) Zonal
4	Appeals	Appeals filed against Penalty Orders in case of Serving Group B and Group C officers/ officials.	To be disposed of within one month from the date of receipt by the Appellate Authorities	Appellate Authority
5	Training Sessions	Session on CCS(CCA)Rules and CCS(Conduct) Rules	Every quarter by each Pr.CCIT in association with zonal ADG(Vig.) and NADT, Regional Campus.	ADG(Vig.) Zonal
		Onboarding of IOs/POs -Training and provision of relevant material to newly appointed IOs/POs	With in 30 days of the appointment.	DDIT(Vig) in the O/o DGIT(Vig.)
6	Review of complaints	Quarterly analysis of complaints to ascertain trends and systematic loopholes.	Quarterly.	ADG (Vig.) (HQ)

CATEGORY C

S.No.	Key Result Area	Target/Activity	Time Frame	Action by
1	Training Sessions	Training of IOs/POs Vigilance Workforce, followed by review of IO/POs pendency by Member(Admn.)/CVO.	Once in six months in association with Zonal ADG(Vig.), preferably in the month of April/May & Oct./Nov.	CVO
2	Preventive Vigilance	Seminars on Preventive Vigilance	Two Seminars for each Pr.CCIT region to be conducted twice a year.	ADG(Vig.) Zonal

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CHAPTER XVI

EXPENDITURE BUDGET AND INFRASTRUCTURE

A. Directorate of Expenditure Budget

1. The Directorate of Income Tax (Expenditure Budget), New Delhi, is the nodal agency for all budget-related matters within the Income Tax Department. The Directorate manages Grant No. 36 – Direct Taxes, and oversees the expenditure budget for the CBDT. Its operations follow a structured, recurring schedule throughout the financial year to ensure fiscal discipline and timely reporting.

2. **Key Result Areas:**

i. **On part of Directorate of Expenditure Budget:**

CATEGORY C

S.No.	Month	Functional Deliverables	Target Date	Action by
1.	July 2026	Half Margin Audit Reply	10th	ADG (EB)
2.	September 2026	Submission of RE & BE to IFU Reply of final audit observations.	15th	ADG (EB)
3.	October 2026	Meeting regarding finalization of RE/BE ceilings in Ministry,	15th	ADG (EB)
4.	November 2026	Receipt of RE/BE ceilings from Budget division Submission of 1st Supplementary Demands for Grants	15th	ADG (EB)
5.	December 2026	Finalization of Detailed Demands for Grants (DDG)	31st	ADG (EB)
6.	February 2027	2nd Supplementary Demands for Grants (if required)	15th	ADG (EB)
7.	March 2027	(a) Submission of Final Requirement (FR) and Surrender/Savings of funds to the Budget Division, (b) Allocation of HBA and CA, if received in RE.	31st	ADG (EB)
8.	Preparation of revised DFPR of CBDT in consequence of gazette notification dated 22.03.2024 of Ministry of Finance S.O. 1543(E) notifying DFPR Rules, 2024 and other relevant orders, documents in this regard	Submission of proposal to DoR	31st July 2026	ADG (EB)
9.	Revision of CBDT Expenditure Budget Manual 2013	30.09.2026	30th Sept 2026	ADG (EB)

S.No.	Month	Functional Deliverables	Target Date	Action by
10.	Organization of sessions through VCon Expenditure Budget issues during F.Y. 2026-27	6 sessions	01.04.2026-31.03.2027	ADG (EB)

ii. On the part of Pr. Chief Commissioners of Income Tax/Chief Commissioners/BCAs

CATEGORY A

S. No.	Key Result Area	Time frame	Action by
1.	Submission of Revalidation proposals of Capital Projects	31.05.2026	BCA
2.	The Budget Controlling Authorities (BCAs) to hold budget meetings to deliberate and finalise – (a) the Revise Estimate (R.E.) for F.Y. 2026-27, and (b) the Budget Estimate (B.E.) for F.Y. 2027-28 Efforts to be made to envision and incorporate in these Estimates, all new and on-going infrastructure and repair/ maintenance needs of the Charge.	30.08.2026	BCA

CATEGORY B

S. No.	Key Result Area	Time frame	Action by
1.	Review the booking of expenditure on PFMS and DDO wise utilisation of funds allocated	At least once every quarter	BCA
2.	Conducting of capacity building sessions, reviews, etc. with all Sub-BCAs and DDOs across the region.	At least once every quarter	BCA
3.	Review of Repair & Maintenance works being undertaken by the HODs directly in respect of assets owned by the Department	Once every quarter	BCA
4.	(a) Review progress of work allotted to CPWD and corresponding bills raised (b) Written communication to CPWD to ascertain the amount to be surrendered by them, if any.	Once every quarter 15th January, 2027	BCA
5.	Updation of Information and communication technology (ICT) equipments, inventorisation including details of model number, age and current utility status.[Digital Asset Register] Status report to be submitted to Board [ADG(Infra)]	Continuous	CIT(Admin.) & TPS

B. Directorate of Infrastructure

To augment physical infrastructure of the Income Tax Department, the following actions are to be taken by the Principal Chief Commissioners of Income Tax and the Directorate of Infrastructure for the F.Y. 2026-27 within the time frame as stipulated below:

i. On the part of Directorate of Infrastructure

CATEGORY A

S.No.	Key Result Area	Time frame	Action by
1.	Submission of all Infra proposals brought forward as on 01.04.2026 to the Competent Authority	30.06.2026	ADG(Infra)
2.	Submission of rent revision proposals received from field offices to the Competent Authority	Within One Month of receipt of the proposal	ADG(Infra)
3.	Linking offices of Pr.CCsIT with DIT(Infra) in e-office.	30.04.2026	ADG(Infra)

CATEGORY B

1.	Submission of 100% of the fresh Infra proposals to the Competent Authority	Within 3 Months of receipt of the proposal	ADG(Infra)
2.	Organization of sessions on Infrastructure issues during F.Y. 2026-27	4 sessions to be conducted on quarterly basis.	ADG(Infra)
3.	Complete roll out of Asset portal	30.06.2026	ADG(Infra)

ii. On the part of Pr. Chief Commissioners of Income Tax

CATEGORY A

S.No.	Key Result Area	Time frame	Action by
1.	Submission of revalidation proposals (other than capital projects) to the Directorate of Infrastructure	31.05.2026	CIT(Admin.) & TPS
2.	Submission of Rent revision proposals to the Directorate of Infrastructure	6 Months prior to the expiry date of earlier agreement	CIT(Admin.) & TPS
3.	Submission of report regarding renewal of lease agreements within HoD limit to be furnished to the Directorate of infrastructure	By 7th of each month	CIT(Admin.) & TPS
4.	Linking offices of Pr.CCsIT with DIT(Infra) in e-office.	30.04.2026	CIT(Admin.) & TPS

CATEGORY B

S.No.	Key Result Area	Time frame	Action by
1.	Submission of proposals to the Directorate of Infrastructure for construction of Office building / Residential accommodation	By 31.08.2026 in respect of land parcels acquired before 01.04.2026	CIT(Admin.) & TPS
2.	Submission of all proposal to the Directorate of Infrastructure regarding Repair & Maintenance to be undertaken during F.Y. 2026-27	30.06.2026	CIT(Admin.) & TPS
3.	Identification and digitization of immovable properties under the ownership of the Department (land, building etc), its inventorisation and re- conciliation, usage and current status. Status report to be submitted to Board [ADG(Infra)]	**Identification:** 31.05.2026 **Inventorisation and reconciliation:** 15.06.2026 **Usage and status report submission:** 30.06.2026	CIT(Admin.) & TPS

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CHAPTER XVII
GEP VERIFICATION

1. Introduction

A. Global Entry Program (GEP) is a US Customs and Border Protection (CBP) program that allows expedited clearance for pre-approved and low risk travellers for entering the US through automatic kiosks. India became a participant country in the GEP and it has been operationalized with effect from 3rd July, 2017. CBDT receives request from various department such as DoPT, RBI, MHA & etc. for antecedent verification in time bound manner. The CBDT gives its recommendation to CEIB on the status of GEP applications filed by Indian citizens as CLEARED/ NOT RECOMMENDED, after verifying the credentials of the applicant on certain specified parameters.

Verification has 5 parameters: Name, DOB, Father’s Name, Gender, and PAN. Applications should not be marked "Not Clear" solely due to minor variations.

2. Key Result Areas:

CATEGORY B

Key Result Area	Time frame	Action by
Submission of GEP verification report	Within 7 working days of receipt of GEP in Pr.CCIT office	CIT(Admn.) & TPS
Antecedent Verification request from DoPT, RBI, MHA etc.	Within 15 working days or the specified timeframe as requested by the CBDT Division	CIT(Admn.) & TPS

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CHAPTER XVIII
DIRECTORATE OF SYSTEMS

1. Introduction

The KRAs for the Directorate of Systems are mentioned in various chapters of the Central Action plan. With a view to reflect the important role played by CPC, along with ITBA and Directorate of Systems as a facilitator of tax-payer services, repository of information and facilitator of e-Orders in the Department of Income tax-

2. Key Result Areas:

(i) CPC-TDS

S.No.	Key Result Area	Target	Action by
1.	Outreach program by CPC-TDS for deductors, in the backdrop of the roll out of the Income-tax Act, 2025. (It is in addition to the outreach programs carried out by the TDS field formation)	One per month till 30.06.2026.	PCIT (CPC-TDS)
2.	Capacity Building exercise by CPC-TDS for the TDS officers on the new business application, TRACES AO Portal 2.0, in both online & offline mode.	One training program per month beginning May 2026 which may be increased based on requirement of the field.	PCIT (CPC-TDS)

(ii) Project Insight (ADG Systems -2)

S. No.	Key Result Area	Target Date	Action by
1.	**Business process executions -** (i) Creation and sharing of updated data for pre-filling with e-filing vertical (ii) Sharing of information under CRS and FATCA (Outbound) (iii) Sharing of information under CbCR (Outbound) (iv) Sharing of anonymized CbCR information with global forum of OECD (v) Allocation of faceless cases	(i) 20.06.2026 (ii) 30/09/2026 (iii) 30/06/2026 (iv) 31/03/2027 (v) T+5 Days from receiving cases for allocation from ITBA	ADG (Systems-2)
2.	**Campaigns -** (i) High Risk Refund (HRR) (ii) Initial E-Verification Campaign after receiving the rule for identification of cases from CIT E-Verification (iii) Advance Tax Gap Campaign (iv) Issue-based Specific Campaign	(i) T+3 to CPC (ii) 15 days (iii) 10 days before the time for payment of advance tax (iv) 15 days after receiving the rules	ADG (Systems-2)

S. No.	Key Result Area	Target Date	Action by
3.	**Alert Generation/Case Creation -** (i) CASS: Case allocation to field formation (ii) RMS/RMS-NMS after receiving rules (iii) E-verification cases for I&CI after receiving rules (iv) 15CC/CA cases after receiving rules (v) CRS/FATCA after receiving rules	(i) 05/06/2026 (ii) 5 working days (iii) 5 working days (iv) 10 working days (v) 10 working days	ADG(Systems-2)

(iii) ADG Systems – 6

S.No.	Key Result Area	Target Date	Action by
1.	Identification of cases for selection under CASS	15.5.2026	ADG (Systems-6)
2.	Identification of cases of non-filers for initiating proceedings u/s 148A (RMS-NMS)	31.12.2026	
3.	Identification of cases for initiating proceedings u/s 148A based on uploads on CRIU/ VRU utility in Insight portal (RMS-CRIU/ VRU)	28.2.2027	
4.	Identification of High Risk Refund cases (HRR)	30.11.2026	
5.	Identification of high risk potential benami cases for further action by BPUs	30.9.2026	
6.	Identification of high risk trust cases for review of registration by Exemption charges	30.8.2026	
7.	Identification of cases for executing nudge campaigns on different issues/ scenarios envisaged under CASS rules but where case could not be taken for scrutiny because of constraint on number of cases to be selected	30.8.2026	

(iv) Demand facilitation Centre (DFC)

S.No.	Key Result Area	Target Date	Action by
1.	All India CAP 1 Report to be generated by DFC	5th and 20th of every month	DFC
2.	Interaction with each PrCCIT Region	Bi-Annual	DFC
3.	Providing Actionable Inputs to AOs on Demand Management		DFC
4.	Recoverability Status Marked by AO on ITBA	6th and 21st of every month	DFC
5.	Recoverability Status be marked by AO on ITBA	6th and 21st of every month	DFC
6.	Collectible Demands greater than 1 Crore list	6th and 21st of every month	DFC

S.No.	Key Result Area	Target Date	Action by
7.	Sharing of demand reduced, entries reduced, demand collected	6th and 21st of every month	DFC
8.	Disagree demand details where AO has to carry out Rectification	Monthly	DFC
9.	TP and AO disagreed demands	Monthly	DFC
10.	TP disagreed and AO No response cases	Monthly	DFC
11.	Cases identified for Challan correction	Monthly	DFC
12.	Feedback to the Assessing officer on the response provided on recoverability status on ITBA	Quarterly	DFC
13.	Analysis of grievances received at DFC and recommended further steps for resolution to the Assessing officer and to CPC	Continuous	DFC
14.	Report on pending grievances more than 30 days with categorisation and analysis to identify areas for development and technical fixes.	Monthly	DFC
15.	Taxpayer Campaign on outstanding Demand	Once in 3 months	DFC
16.	Targeted campaign with specific group of taxpayers with outstanding demand	Once in 3 months	DFC
17.	To provide a matrix of cases where demand has been fully/partly confirmed by first appeal proceedings	Continuous	DFC &ITBA

(v) CPC-ITR

The KRAs for CPC Bengaluru and CPC TDS are mentioned alongside Action point and targets in various chapters of Action plan. In addition, following specific KRAs are suggested with a view to reflect the important role played by CPC, along-with ITBA and Directorate of Systems as a facilitator of tax-payer services, repository of information and facilitator of e-Orders in the Department of Income tax.

S.No.	Key Result Area	Timeline	Action by
1	Quarterly reports on Refunds ageing statistics to be prepared in coordination with R&S for internal purposes of the Department	First report should be prepared by 30/04/2026.	CPC
2	Statistical reports on comprehensive Grievance Handling by Income Tax department being prepared by R&S and TPS: Data and statistics of gross receipts and disposal to be provided by CPC and ITBA under Directorate of Systems to R&S	by 30/04/2026 for the first report	CPC

Action Points for CPC –ITR			
Sr No	**Key Result Area**	**Time frame**	**Action by**
1.	**Action on Orders/Tickets received from AO on ITBA.**		
I	Report on pending ITBA tickets from AO with categorisation to identify areas for development and technical fixes.	Quarterly	CPC & ITBA
II	PCIT wise report on writ petitions referred to CPC with action pending with JAO.	By 7th of each Month	CPC
2.	**Action for AO**		
III	**Submission of Time Barring orders to CPC**	15 days prior to Time Barring date	AO
3.	**Action for issues of CPC –FAS**		
I	Release of refund on reissue request for validated accounts	7 days from raising reissue request.	CPC
II	Rectification order	2 months from end of months of filing	CPC
III	Report of the pending refunds to all the Jurisdictional PCIT in cases which has dependency on JAO, for necessary action.	By 10th of each Month	CPC
IV	PCIT wise list of refund to be issued to legal heir pending approval from JAO/RH	By 10th of each Month	CPC
V	PCIT wise list of cases with /TAN in suspicious list for verification and report of release on BO portal.	By 10th of each Month	CPC
VI	Issue of refund including interest from Processing u/s 143(1) proceedings other than section 143(1) of the Income-tax Act, 1961	a) 7 days from the date of completion of processing (for 143(1) processed cases) b) 15 days from date of accounting (refunds from other than 143(1) processing) Provided there is no dependency like no statutory hold [245(1)/(2)], Validated Bank account, Aadhar PAN linked, Approval of JAO in case of ITBAWS orders, Legal Heir approval etc)	CPC
VII	Handling of Regular Tax Assessment (400) Chalan	Continuous process	CPC/DFC

4. Capacity Building and Outreach program			
I	Conducting webinars with Field formation for System related issues, informing the developed functionalities and receiving feedback and issues for system improvements	Monthly	CPC With other verticals e-filing /ITBA as per the requirement
II	Conducting webinars with tax professionals for functionality and developments on System.	Monthly or as per requirement	CPC

(vi) ITBA

S.No	Key Result Area	Time frame	Action by
I	Report on pending ITBA tickets from AO with categorisation to identify areas for development and technical fixes.	Quarterly	CPC & ITBA
II	PCIT wise report on orders submitted by AO(JAO) on ITBA and are redrafted with details capturing PAN, AY, Section of order, date of sending back to ITBA for further action by JAO	By 7th of each Month	CPC & ITBA
III	PCIT wise Report on monthly basis on 119(2)(b) ITRs which are submitted, accounted and are pending approval for completion. Date of filing, office in which it is pending (AO or RH)	By 7th of each Month	ITBA

vii. NFAC- Key Result Area

S.No	Key Result Area	Time frame	Action by
1	SOP for CIT (A) Faceless and JCIT (A) detailing various functionalities introduced on ITBA Portal for expeditious adjudication of appeals. Amongst others, the comprehensive SOP shall also provide for guidelines for disposal of legacy L-category appeals where digital footprints are not available, etc., include possibilities of provision for attachment of VU units for such cases, provision for prompts and calendar, facilitation of work during Holidays/ Saturday/Sunday, and incentive scheme for high performers, etc.	30/06/2026	NFAC in coordination with Directorate of Systems
2	Zonal Conference of Commissioner (Appeals) and JC (Appeals) to discuss common issues of concern and best practices	1 per Zone	NFAC in Co-ordination with Directorate of Systems

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CHAPTER XIX

HUMAN RESOURCES DEVELOPMENT

1. Introduction

For efficient and robust tax administration we have to transform the department in to a data driven, technology enabled and tax payer centric organization with efficient administration which can provide effective services to all stakeholders.

The chapter outlines a plan to modernize tax administration by making it more efficient, technology-driven, and taxpayer-centric. It focuses on asset identification, digitization of processes, and improved use of IT systems, along with capacity building through training, especially for the new Income Tax Act, 2025. It also highlights resolving administrative issues, strengthening system coordination, and promoting initiatives like proper waste management to ensure overall effective governance.

2. Key Result Areas:

CATEGORY A

(i) Critical Issue Identification

S. No.	Key Result Area	Time Frame	Action by
1.	Drawing up of seniority lists across different designations with concomitant identification of service litigation affecting the same and roadmap for their resolution. Issues requiring intervention of Board may be suitably flagged.	**Identification of issues:** 31.07.2026 **Intimation to Board [HRD]:** 31.08.2026	Pr CCsIT of all regions.
2.	Creation of System Coordination Team* (SCT) with Nodal Officer for coordination with system Intimation to CBDT (CIT(C&S) with copies to DG(Systems), CPC-ITR, CPC-TDS and Pr DG(Admn).	31.05.2026 15.06.2026	Pr CCsIT of all regions
3.	Preparation of Monthly Report on the Systems related issues identified and resolved.	Report to be prepared by 10th of every month	SCT
4.	(i) Identification of atleast 10 areas of concern (whether relating to Income taxAct, office procedures/service litigation/any other matter) for preparation of comprehensive training material. (ii) Constitution of Committee for preparation of comprehensive training material	**(i)** 30.06.2026 **(ii)** 31.07.2026	Pr CCsIT of all regions Pr CCsIT of all regions

***System Coordination Team (SCT):** Each Region should identify a team comprising of 1 CCIT, 1 PCIT, 1 Addl/Jt CIT, 1 DCIT and 1 ITO which will act as a nodal team for consolidating all systems related issues being faced by the officers/officials of the Pr CCIT region. This team would be responsible for taking up such issues with Systems Directorate for resolution. Systems Directorate, including CPC-ITR and CPC-TDS, would also nominate 1 officer in the rank of DCIT, corresponding to each of its functional verticals, which should be published and widely disseminated within the Department.

Pr CCsIT should ensure that the team is constituted on a permanent basis, without getting affected by change in incumbency of its members.

CATEGORY B

(ii) Electronic Processes

Sr No.	Key Result Area	Time Frame	Action by
1	*Maintenance of Human resource database, HR related processes etc to be undertaken through digital platform(s).	31.07.2026	Pr CCsIT of all regions, where HR processes are still operational in manual mode
2	@Issuance of RSA tokens to all the Income Tax Inspectors, Sr. Tax Assistants and Tax Assistants	30.06.2026	Pr CCsIT of all regions

* Few charges have operationalized HR related processes either through dedicated website/platform or digital applications.

@ The involvement of Income Tax Inspectors, Sr. Tax Assistants and Tax Assistants in different departmental processes needs to be ensured, along-with associated identification of responsibilities. The issuance of dedicated RSA token to ITIs, Sr. TAs and TAs will integrate them with the digital systems and processes of the Department.

(iii) Departmental Examination

S.No.	Key Result Area	Time Frame	Action by
1	Notification of departmental examination	31.05.2026	ADG 2, HRD
2	Last Date for receipt of online applications	15.07.2026	Pr CCsIT of all regions
3	Claim for settlement of disputes raised by the candidates	15.08.2026	Pr CCsIT of all regions
4	Conduct of examination	15.10.2026	Pr CCsIT of all regions
5	Completion of evaluation of papers	15.11.2026	Pr CCsIT of all regions
6	Develop Question Bank for Departmental Examination using MCQs developed by DoT	30.09.2026	ADG 2, HRD

(iv) Ministerial Staff Training Unit (MSTU)

S.No.	Key Result Area	Time Frame	Action by
1.	i. Identification of infrastructural constraints existing in the MSTUs. ii. Upgradation of infrastructure, if required, in identified MSTUs	Identification: 30.06.2026 Upgradation: 31.03.2027	Pr CCsIT of all regions. Pr CCsIT of regions where such lack of infrastructure is identified.

S.No.	Key Result Area	Time Frame	Action by
2.	Identification of an officer responsible for the training and associated issues in MSTUs	Identification: 30.06.2026	Pr CCsIT of all regions

CATEGORY C

(v) Swachhta issues

S.No.	Key Result Area	Time Frame	Action by
1.	Auction of scrap/ E-waste and other waste materials	Identification of waste: 31.07.2026 Disposal of such waste: 31.10.2026	Pr CCsIT of all regions

(vi) Inter-Charge Transfer

S.No.	Key Result Area	Time Frame	Action By
1	Processing of transfer applications by Home Region	Within 15 days	PrCCITs of all regions
2	Communication of acceptance/denial of request by Recipient Region	Within 30 days	PrCCITs of all regions

(vii) E-Office

S.No.	Key Result Area	Time Frame	Action By
1	Conduct of e-Office training up to DDO level	Quarterly	PrCCITs of all regions

(viii) Workplace Governance & Sexual Harassment Compliance

S.No.	Key Result Area	Time Frame	Action By
1	Constitution of ICCs as per statutory provisions	Immediate	Pr. CCITs/CCITs/ PCITs
2	Nomination of Single Point of Contact (SPOC) for gender issues	15.05.2026	Pr. CCITs/CCITs/ PCITs
3	Uploading/updating the data of ICC on She-Box portal	30.06.2026	Pr. CCITs/CCITs/ PCITs
4	Completion of Inquiry on a complaint by the ICC or LCC	90 days	Pr. CCITs/CCITs/ PCITs
5	Submission of annual ICC report	Annual	ICC
6	Organizing workshops and awareness Programs on POSH Act	1 workshop every quarter	Pr. CCITs/CCITs/PCITs

(ix) Human Capital Recognition by recognizing excellence

The Central Board of Direct Taxes confers the "CBDT Certificate of Meritorious Service" and "CBDT Certificate of Excellence" annually on the occasion of Income Tax Day (24th July). These recognitions serve to acknowledge outstanding contributions and reinforce a culture of professionalism, integrity, and commitment to public service within the Department.

S.No.	Key Result Area	Target Date	Action by
1	Submission of nominations by the employees to the Screening Committees	21st May 2026	PrCCITs of all regions
2	Examination of nominations and sending recommendations by the Screening Committees to the Directorate of Income Tax (HRD)	07th June 2026	PrCCITs of all regions

(x) Service Litigation Management

CATEGORY A

S.No.	Key Result Area	Time Frame	Action By
1	Timely submission of para-wise comments and vetting of reply	Within 1 week of receipt of OA and communication from Standing Counsel.	PrCCITs of all regions
2	Filing of replies/affidavits before CAT/HC within prescribed timelines	Within prescribed timelines	PrCCITs of all regions

CATEGORY B

S.No.	Key Result Area	Time Frame	Action By
1	Nomination of nodal officers for litigation coordination	30.06.2026	PrCCITs of all regions
2	Presence of departmental officer in court proceedings (Gr B & C cases)	Continuous	PrCCITs of all regions
3	Creation of online portal for publishing and cataloguing the processes involved in service litigation viz Vigilance/ Administrative complaints	31.10.2026	Pr.DG HRD

CATEGORY C

S.No.	Key Result Area	Time Frame	Action By
1	Cataloguing of all pending service litigation	31.05.2026	PrCCITs of all regions

(xi) **<u>SPARROW</u>**

CATEGORY B

S. No.	Key Result Area	Time Frame	Action By
1	Digitization of pending APARs and Achieving Zero Physical APAR	31.03.2027	Pr.DG HRD

CATEGORY C

S. No.	Key Result Area	Time Frame	Action By
1	Creation of APAR workflow for all employees	17.04.2026	PrCCITs of all regions
2	Submission of APARs through SPARROW portal	30.04.2026	PrCCITs of all regions
3	Mandatory SPARROW usage for deputation officers and integration of SPARROW with other online portals	30.09.2026	Pr.DG HRD

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CHAPTER XX
DIRECTORATE OF LEGAL & RESEARCH

CATEGORY A

	Key Result Area	Timeline
1	**a) Internal Audit**	
i)	Compiling of Monthly Audit Report Data and submitting it to Member (A&J) , DGIT(L&R) and all Pr. CCsIT.	Within 25 days from the end of the month.
	b) Revenue Audit	
ii)	Compiling of Monthly Audit Report Data and submitting it to Member(A&J), DGIT(L&R) and al Pr. CCsIT.	Within 25 days from the end of the month.
iii)	Preparation & submission of Draft Action Taken Notes (ATN) on draft para raised by C&AG, to A&PAC division of CBDT.	Within 30 days from receipt of relevant letter from CIT(A&J)
iv)	Providing inputs on queries raised by C&AG w.r.t Performance /Compliance Audit Reports.	Within the time stipulated by CIT (A&J)
2.	**Inspection related work**	
i)	Review of Inspection reports in cases of Ward, Circle and Range offices	Within 30 days from the end of quarter in which the said Inspection Reports are received.
ii)	Review of Inspection reports in cases of CIT (Appeals)	Within 45 days from the end of quarter in which the said Inspection Reports are received.
3	**Field support Function**	
i)	Publishing of the 'Compendium of Audit'	Collection of Data for publishing of the Compendium of Audit up to 31.07.2026.
ii)	Publishing of 'Taxalogue', the in-house E-journal of Dept.	Collection of data for publishing of the ‘Taxalogue’ up to 31.07.2026.

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CHAPTER XXI

INTERNAL AUDIT

1. The transition to a faceless assessment regime and the ITBA platform has heightened the importance of the audit function. To address this, the CBDT issued Instruction No. 2 of 2024, providing updated guidelines on administration and procedures for a decentralized, technology-driven environment. Due to its critical role in ensuring assessment quality, Internal Audit is now featured as a dedicated chapter in the Central Action Plan for FY 2026–27, with defined Key result areas.

2. **Key result areas :**

CATEGORY A

S.No.	Key Result Area	Time Frame	Action by
1	Settlement of Audit Objections	Settlement of Major Audit Objections in respect of which communication on ITBA has been received from PCIT /CIT (within 60 days)	PCIT/CIT (Audit)
		Settlement of Minor Audit Objections in respect of which communication on ITBA has been received from Addl. /JCIT (within 60 days)	JCIT(Audit)

CATEGORY B

S.No.	Key Result Area	Time Frame	Action by
1	Allocation of Auditable cases to the Audit Charges	All Priority Case : by 31st May All Non-Priority : by 30th June	Systems
2	Audit of Cases Allotted	140 cases in Financial Year (including at least 20 cases on registration process of Charitable Trusts/Institutions, and cases pertaining to Transfer Pricing)	Addl. CIT/JCIT(Audit)
		550 cases in Financial Year	DCIT/ACIT (Audit)
3	Rechecking Of Audited Cases where no objection has been raised	3 cases per month	PCIT/CIT(Audit)
		10 cases per month	Addl. CIT/Jt. CIT(Audit)
4	Meeting with Jurisdictional Assessing Officers for Internal/Revenue Audit Objections and Draft Paras	Once in a Quarter	PCIT/CIT (Audit) PCIT JAO
5	Inter Departmental Meeting (IDMs) with ITRA (Revenue Audit) in respect of Disposal of Pending replies from JAOs & Draft Paras	Once in a Quarter	PCIT/CIT (Audit) PCIT JAO

CATEGORY C

S.No.	Key Result Area	Time Frame	Action by
1	Capacity Building of Officers and Officials posted in JAO on frequently occurring mistakes during assessments	Half- Yearly (for Metro stations Yearly (for Non-Metro stations)	PCIT/CIT (Audit) PCIT JAO
2	Capacity Building of Officers and Officials posted in Audit	Half- Yearly (for Metro stations Yearly (for Non-Metro stations)	PCIT/CIT (Audit)
3	Preparing list of Significant and recurring errors detected by PCIT(Audit) to ADG (A&I)	Yearly by 30th June	PCIT/CIT (Audit)

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अध्याय XXII

CHAPTER XXII

राजभाषा

OFFICIAL LANGUAGE

राजभाषा संबंधी मुख्य संदर्भ क्षेत्र/ Key Result Areas pertaining to the Official Language

वित्त वर्ष – 2026-27 के लिए राजभाषा के कार्यान्वयन से संबंधित निम्नलिखित मुख्य बिन्दुओं का समय से पालन सुनिश्चित करवाया जाए:-

It should be ensured that the following important points related to the implementation of Official Language for the financial year – 2026-27 are executed on time: -

वर्ग 'अ'/ CATEGORY 'A'

क्रम सं.	मुख्य बिन्दु **Action Points**	समयावधि **Timelines**	उत्तरदायित्व **Responsibility**
1.	केंद्रीय प्रत्यक्ष कर बोर्ड/ क्षेत्र / प्रभारों /कार्यालयों की राजभाषा कार्यान्वयन समिति की तिमाही बैठकों का आयोजन करवाना, कार्यवृत्त जारी करना एवं बैठकों में लिए गए निर्णयों पर अनुवर्ती कार्रवाई करना। To organize quarterly meetings of Official Language Implementation Committee of CBDT/Regions/ Charges/ Offices, issuing minutes and Follow-up action on decisions taken in meetings	अप्रैल, जुलाई, अक्तूबर, जनवरी माह में नियमित रूप से तीन माह के अंतराल पर वर्ष में चार बैठकें आयोजित की जाएं। इन बैठकों की अध्यक्षता स्वयं कार्यालय प्रमुख द्वारा की जाए, कार्यवृत्त एक सप्ताह एवं अनुवर्ती कार्रवाई एक माह के भीतर या इससे पहले। Four meetings i.e in April, July, October, January; should be held; The meetings should be chaired by the HoD and the minutes are to be finalized within one week and follow-up actions completed within one month.	उप निदेशक (राजभाषा) (मुख्या.)(कार्यान्वयन) एवं संबंधित प्रभार के उप/सहायक* निदेशक (राजभाषा)। DD(O.L.)(Hq.)(Impl.) and DD/AD* (O.L.) of the charge concerned.
2.	संसदीय राजभाषा समिति के निरीक्षण के दौरान दिए गए आश्वासनों की अनुपालन रिपोर्ट। Compliance report of assurances given during inspection of Parliamentary Committee on Official Language.	आश्वासन प्राप्त होने से दो माह के भीतर, आश्वासनों पर की गई अनुवर्ती कार्रवाई सभी समर्थनकारी दस्तावेज़ों के साथ (संबंधित उप निदेशक (रा.भा.) से जांच के उपरांत ही) निदेशालय (राजभाषा) को भिजवाना सुनिश्चित करें। Follow up action taken on assurances along with all supporting documents be sent to the Directorate (OL) within 2 months. (after verification by the DD (OL).	संबंधित कार्यालय के विभागाध्यक्ष। HOD concerned.

वर्ग 'ब'/CATEGORY 'B'

1.	हिंदी सलाहकार समिति की छमाही बैठक में लिए गए निर्णयों को अधीनस्थ कार्यालय में तिमाही बैठकों में चर्चा करना व तत्पश्चात क्रियान्वित करना। To discuss the decisions taken in the half-yearly meeting of the Hindi Advisory Committee in quarterly meetings of the	कार्यवृत्त प्राप्ति के तीन माह के भीतर। Within three months of receipt of minutes.	उप निदेशक (राजभाषा) (मुख्या.)(कार्यान्वयन) एवं संबंधित प्रभार के उप/ सहायक* निदेशक (राजभाषा)। DD(O.L.)(Hq.)(Impl.) and DD/AD* (O.L.) of the charge concerned.

	subordinate offices and implementation thereof.		
2.	(अ) राजभाषा के नियम 1976 के नियम 10(4) के अंतर्गत पात्र कार्यालयों को अधिसूचित करवाना। (ब) सक्षम प्राधिकारी के हस्ताक्षर से हिंदी में प्रवीणता प्राप्त अधिकारियों और कर्मचारियों को अपना कार्य हिंदी में करने के लिए राजभाषा नियम, 1976 के उप नियम 8(4) के तहत व्यक्तिशः आदेश जारी करना (a) Eligible Offices to be notified in accordance with Rule 10(4) of Official Language Rules, 1976. (b) Issuance of individual orders under sub rule 8(4) of Official language rule 1976 with respect to the officers and employees having proficiency in Hindi with the signature of Competent Authority.	(अ) पात्रता प्राप्त करने के एक माह के भीतर अधिसूचित करवाने की कार्रवाई करने हेतु मुख्यालय के साथ समन्वय करना। (ब) पात्र कार्यरत अधिकारियों/ कर्मचारियों के लिए वित्तीय वर्ष के प्रथम तिमाही में या पात्र अधिकारियों/ कर्मचारियों के स्थानांतरण के पश्चात कार्यभार ग्रहण करने के तीन माह के अंदर। (a) To coordinate with the Headquarters for notification within one month of attaining eligibility. (b) Dring the first quarter of the financial year or Within three month of assumption of charge after transfer of eligible officer/ employees.	संबंधित प्रभार के उप/सहायक* निदेशक (राजभाषा)। DD/ AD* (O.L.) of the charge concerned.
3.	निदेशालय (मा.सं.वि.), नई दिल्ली के वरिष्ठ अधिकारियों द्वारा किए जाने वाले राजभाषा विषयक निरीक्षण के संबंध में अनुपालन रिपोर्ट भिजवाने संबंधी। To send the compliance report regarding the official language inspection conducted by the senior officers of the Directorate (HRD), New Delhi.	राजभाषा निरीक्षण रिपोर्ट की प्राप्ति के एक माह के भीतर। Within one month of receipt of Official Language Inspection Report.	उप निदेशक (राजभाषा) (मुख्या.)(कार्यान्वयन) एवं संबंधित प्रभार के उप/सहायक* निदेशक (राजभाषा)। DD(O.L.)(Hq.)(Impl.) and DD/AD* (O.L.) of the charge concerned.
4.	क्षेत्र / प्रभार / कार्यालयों में हिंदी कार्यशालाओं, हिंदी दिवस/ हिंदी सप्ताह/ हिंदी पखवाड़ा, हिंदी सम्मेलन/ संगोष्ठी/ समारोह/ सेमिनार आदि का का आयोजन करवाना। Organizing Hindi workshops, Hindi Day/Week/Fortnight, conferences/ symposia/ ceremonies/ seminars, etc., in various regions, charges, and offices.	वार्षिक कार्यक्रम के नियमानुसार। As per the rule of Annual Program.	संबंधित प्रभार के उप/सहायक* निदेशक (राजभाषा)। Deputy/Assistant* Director (Official Language) in charge concerned.

वर्ग 'स' CATEGORY 'C'

1.	आयकर विभाग के अंतर्गत प्रशिक्षण संस्थानों में चलाए जा रहे पाठ्यक्रमों को द्विभाषी रूप में तैयार किया जाए व संप्रेषित किया जाए। The courses being run in the training institutes under the Income Tax Department are prepared and communicated in bilingual form.	चालू वित्त वर्ष के अंतर्गत। Within the current Financial Year.	प्रधान आयकर महानिदेशक (प्रशिक्षण), दिल्ली कार्यालय के संबंधित सहायक निदेशक (राजभाषा)। AD (O.L.) of concerned office of Pr. DGIT (Training), Delhi
2.	राजभाषा विभाग, गृह मंत्रालय द्वारा जारी वार्षिक कार्यक्रम 2026-27 में निर्धारित सभी लक्ष्यों की प्राप्ति हेतु सभी क्षेत्र / प्रभारों / कार्यालयों / कार्मिकों में परिचालित करवाना एवं जांच-बिन्दु स्थापित करवाना। Circulation of Annual Program 2026-27 issued by Department of Official Language, Ministry of Home Affairs in the region / charges/ offices/ personnel to achieve targets and to establish checkpoints for its implementation.	अप्रैल माह में या गृह मंत्रालय द्वारा वार्षिक कार्यक्रम की प्राप्ति के एक सप्ताह तक, जो भी बाद में हो एवं चालू वित्त वर्ष के अंतर्गत निर्धारित लक्ष्यों की प्राप्ति। In the month of April or within one week of receipt of annual program issued by Ministry of Home, whichever is later and to achieve targets of annual program within the current Financial Year.	उप निदेशक (राजभाषा) (मुख्या.)(कार्यान्वयन) एवं संबंधित प्रभार के उप/सहायक* निदेशक (राजभाषा)। DD(O.L.)(Hq.)(Impl.) and DD/AD* (O.L.) of the charge concerned
3.	कार्यालयों के अधिकारियों (उ.स./निदे./सं.स.) तथा राजभाषा अनुभाग के अधिकारियों द्वारा वर्ष में कम से कम 30% कार्यालयों/ अनुभागों का राजभाषा विषयक निरीक्षण किया जाना। Official language inspection of at least 30% of offices/sections in a year to be conducted by the officers (DS/Dir/JS) and officers of OL sections.	चालू वित्त वर्ष के अंतर्गत। Within the current Financial Year.	उप निदेशक (राजभाषा) (मुख्या.)(कार्यान्वयन) एवं संबंधित प्रभार के उप/सहायक* निदेशक (राजभाषा)। DD(O.L.)(Hq.)(Impl.) and DD/AD* (O.L.) of the charge concerned.
4.	अखिल भारतीय स्तर के विज्ञापन एवं किसी भी प्रकार की प्रचार सामग्री द्विभाषी रूप से जारी की जाए। Advertisements at all India level and promotional material to be published bilingually.	किसी भी विज्ञापन को जारी करते समय अथवा प्रचार सामग्री के प्रकाशन के समय। At the time of issuing any advertisement or publishing any promotional material.	संबंधित प्र.मु.आ.आ./प्र.आ.महा. Pr. CCIT /Pr. DGIT charge.

नोट : 'सहायक* निदेशक(राजभाषा)' से अभिप्राय है कि जिस निदेशालय/महानिदेशालय/प्र.मु.आ.आ. कार्यालय में केवल सहायक निदेशक(राजभाषा) का पद है, वहां अनुपालन की निगरानी का उत्तरदायित्व संबंधित सहायक निदेशक(राजभाषा) का होगा।

Note: 'Assistant Director (Official Language)' implies that in any Directorate/Directorate General/Principal Chief Commissioner's Office where only the post of Assistant Director (Official Language) exists, the responsibility for monitoring compliance will be of the concerned Assistant Director (Official Language).

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करदाताओं

के लिए चार्टर, 2020

करदाताओं के लिए आयकर विभाग का चार्टर, विभाग के दृष्टिकोण, लक्ष्य एवं सेवा प्रदाता के मानकों का घोषणा पत्र है

दृष्टिकोण

प्रगतिशील कर नीति, कुशल और प्रभावी प्रशासन तथा उन्नत स्वैच्छिक अनुपालन के माध्यम से राष्ट्र निर्माण प्रक्रिया में भागीदार बनना ।

लक्ष्य

- प्रगतिशील कर नीतियाँ बनाना ।
- अनुपालन को सरल बनाना ।
- जवाबदेह और पारदर्शी बनना तथा ईमानदारी के साथ विवेकपूर्ण व निष्पक्ष रूप से कार्य करना ।
- उत्कृष्ट सेवाएँ प्रदान करना ।
- निरंतर कौशल उन्नयन करना तथा एक पेशेवर और अभिप्रेरित कार्यबल तैयार करना ।

हम विश्वास करते हैं

- समानता एवं पारदर्शिता में;
- करदाताओं में जागरूकता को बढ़ावा देने और स्वैच्छिक अनुपालन हेतु उन्हें प्रोत्साहित करने और उनकी सहायता करने में;
- कर अपवंचन की प्रभावी रोकथाम में;
- कर नीति और प्रशासन की नींव के रूप में 'निरंतर अनुसंधान' में;
- बेहतर सेवाएं प्रदान करने के लिए तकनीक को एक प्रवर्तक के रूप में अपनाने में ।

आयकर विभाग प्रतिबद्ध है:

- **निष्पक्ष, विनम्र और उचित व्यवहार के लिए ।**
- **करदाता को ईमानदार मानने के लिए ।**
- **अपील और समीक्षा के लिए उचित और निष्पक्ष तंत्र प्रदान करने के लिए ।**
- **विधि के अंतर्गत दायित्वों के लिए पूर्ण और सटीक जानकारी प्रदान करने के लिए ।**
- **समय पर निर्णय करने के लिए ।**
- **विधि के अनुसार देय कर के संग्रहण के लिए ।**

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- करदाता की निजता का सम्मान करने के लिए।
- गोपनीयता बनाए रखने के लिए।
- अपने अधिकारियों की जवाबदेही तय करने के लिए।
- करदाता को अपनी पसंद का प्राधिकृत प्रतिनिधि चुनने की छूट देने के लिए ।
- शिकायत दर्ज करने हेतु तंत्र प्रदान करने के लिए।
- उचित और निष्पक्ष प्रणाली प्रदान करने के लिए।
- सेवा मानकों और रिपोर्ट को समय-समय पर प्रकाशित करने के लिए।
- अनुपालन की लागत कम करने के लिए ।

करदाताओं से अपेक्षा है कि वे :

- ईमानदार और अनुपालक रहें।
- सचेत रहें - अनुपालन दायित्वों को जानें।
- सटीक रिकॉर्ड रखें।
- उनके प्रतिनिधि द्वारा किए गए कार्यों को जानें।
- समय पर उत्तर प्रस्तुत करें।
- समय पर कर का भुगतान करें।

सेवा प्रदान करने हेतु मानक

निर्दिष्ट समय-सीमा के अंदर निम्नलिखित प्रमुख सेवाएं प्रदान की जाती हैं:

क्र. सं.	मुख्य सेवाएं (संदर्भ : आयकर अधिनियम, 1961)	समय सीमा(आदेश या आवेदन के पारित/प्राप्त होने की तिथि के बाद)
1.	धारा 143 (1) के अंतर्गत ब्याज और प्रतिदाय जारी करना	3 माह
2.	धारा 143 (1) से इतर अन्य कार्यवाहियों से ब्याज और प्रतिदाय जारी करना	01 माह
3.	सुधार आवेदन पर निर्णय	6 माह
4.	अपीलीय/पुनरीक्षण आदेश का अनुपालन (कुछ अपवादों को छोड़कर)	3 माह
5.	इलेक्ट्रानिक मीडिया या हस्तगत माध्यम से प्राप्त पत्राचार की पावती	एक सप्ताह से अधिक नहीं
6.	कर भुगतान के लिए समय विस्तार या किस्तों में अदायगी पर निर्णय	01 माह
7.	धारा 230 के अंतर्गत कर समाशोधन प्रमाणपत्र जारी करना	एक सप्ताह
8.	भविष्य निधि/सेवानिवृत्ति निधि/उपदान निधि के रूप में मान्यता/अनुमोदन पर निर्णय	3 माह

9.	संस्थानों (विश्वविद्यालय, विद्यालय, अस्पताल आदि) को छूट प्रदान करने पर निर्णय	3 माह
	वर्तमान में अनुमोदन प्राप्त संस्थान	3 माह
	यदि अनुमोदन अस्थायी है या समाप्त होने वाला है	6 माह
	किसी भी अन्य मामले में	01 माह
10.	धारा 10 (23AAA) के अंतर्गत निधि को अनुमोदन	03 माह
11.	धर्मार्थ या धार्मिक न्यास या संस्थान के पंजीकरण पर निर्णय	
	धारा 12A या 12AA के अंतर्गत मौजूदा पंजीकृत न्यास या संस्थान पर निर्णय	03 माह के भीतर
	धारा 12AB के अंतर्गत पंजीकृत न्यास या संस्थान और संबंधित मामले	06 माह के भीतर
	अस्थायी पंजीकरण सहित कोई अन्य मामला	01 माह के भीतर
12.	निर्दिष्ट बिमारियों के चिकित्सा उपचार के संबंध में अस्पतालों के अनुमोदन पर निर्णय	03 माह
13.	धारा 80 G(5) के अंतर्गत संस्थान या निधि के अनुमोदन पर निर्णय	
	धारा 80 G के अंतर्गत छूट प्राप्त न्यास या संस्थान	03 माह के भीतर
	न्यास या संस्थान के अन्य मामले जहाँ छूट देय है और संबंधित मामले	06 माह के भीतर
	छूट की अस्थायी स्वीकृति सहित कोई भी अन्य मामला	01 माह के भीतर
14.	कर कटौती नहीं करने या कम दर पर कर कटौती के लिए आवेदन पर निर्णय	01 माह
15.	शिकायत का निवारण	02 माह
16.	मामले को एक प्रभार से दूसरे प्रभार में अंतरित करने के आवेदन पर निर्णय	02 माह

INCOME TAX DEPARTMENT

आयकर विभाग

(जन संपर्क, प्रकाशन व प्रचार)

छठवीं मंजिल, मयूर भवन, कनॉट सर्कस, नई दिल्ली - 110001

फरवरी, 2024

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अस्वीकरणः इस ब्रोशर को विधि का पूर्ण विवरण नहीं माना जाना चाहिए। विस्तृत संदर्भ के लिए सदैव नियमों और अधिनियमों के प्रासंगिक उपबंधों का अवलोकन करें।

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TAXPAYERS' CHARTER

THE INCOME TAX DEPARTMENT

is committed to

1. **provide fair, courteous, and reasonable treatment**
   The Department shall provide prompt, courteous, and professional assistance in all dealings with the taxpayer.
2. **treat taxpayer as honest**
   The Department shall treat every taxpayer as honest unless there is a reason to believe otherwise.
3. **provide mechanism for appeal and review**
   The Department shall provide fair and impartial appeal and review mechanism.
4. **provide complete and accurate information**
   The Department shall provide accurate information for fulfilling compliance obligations under the law.
5. **provide timely decisions**
   The Department shall take decision in every income-tax proceeding within the time prescribed under law.
6. **collect the correct amount of tax**
   The Department shall collect only the amount due as per the law.
7. **respect privacy of taxpayer**
   The Department will follow due process of law and be no more intrusive than necessary in any inquiry, examination, or enforcement action.
8. **maintain confidentiality**
   The Department shall not disclose any information provided by taxpayer to the department unless authorized by law.
9. **hold its authorities accountable**
   The Department shall hold its authorities accountable for their actions.
10. **enable representative of choice**
    The Department shall allow every taxpayer to choose an authorized representative of his choice.
11. **provide mechanism to lodge complaint**
    The Department shall provide mechanism for lodging a complaint and prompt disposal thereof.
12. **provide a fair & just system**
    The Department shall provide a fair and impartial system and resolve the tax issues in a time-bound manner
13. **publish service standards and report periodically**
    The Department shall publish standards for service delivery in a periodic manner.
14. **reduce cost of compliance**
    The Department shall duly take into account the cost of compliance when administering tax legislation.

and expects taxpayers to

1. **be honest and compliant**
   Taxpayer is expected to honestly disclose full information and fulfil his compliance obligations.
2. **be informed**
   Taxpayer is expected to be aware of his compliance obligations under tax law and seek help of department if needed.
3. **keep accurate records**
   Taxpayer is expected to keep accurate records required as per law.
4. **know what the representative does on his behalf**
   Taxpayer is expected to know what information and submissions are made by his authorised representative.
5. **respond in time**
   Taxpayer is expected to make submissions as per tax law in timely manner.
6. **pay in time**
   Taxpayer is expected to pay amount due as per law in a timely manner.

Taxpayers can approach the Taxpayers' Charter Cell under Principal Chief Commissioner of Income tax in each Zone for compliance to this charter. For more Information, visit http://incometaxindia.gov.in