

## **Task Force to draft a New Direct Tax Law**

(Suggestions and Feedback from Stakeholders and General Public Invited)

### **General Information**

(Optional)

<b>Name</b>	
<b>Address</b>	
<b>Status</b> (Individual/ HUF/ Firm/ Company/ Trust/ AOP/ BOI)	
<b>e-mail</b>	
<b>Contact Number</b>	

### **Questionnaire**

<b>S. No.</b>	<b>Issue</b>	<b>Response</b>	<b>Comments/ Suggestions (if any)</b>
<b>A</b>	<b>Filing of return of income</b>		
A.1	Whether you could fill return forms ITR-1 (Sahaj)/ ITR-2 for non-business taxpayers without any help from a professional/ Tax Return preparer?	Yes/ No/ NA	
A.2	Do you face any difficulty in e-filing of the return of income (ITR 1 to 7)?	Yes/ No/ NA	
A.3	Do you have any suggestion regarding adding a new category or any further information in the IT Return?	Yes/ No/ NA	
A.4	Should exempt income be reported separately in the IT Return?	Yes/ No/ NA	
<b>B</b>	<b>Tax Credit</b>		
B.1	Whether any issues are being faced in e-filing of the TDS returns?	Yes/ No/ NA	
B.2	Whether certificates under section 197 for nil/ lower deduction of tax at source are being timely issued?	Yes/ No/ NA	
B.3	Whether your tax credit is reflected correctly in Form 26AS? What are your suggestions to tackle the mismatch, if any?	Yes/ No/ NA	
<b>C</b>	<b>Processing/ Scrutiny of return</b>		
C.1	Are you satisfied with present system of centralised processing of return in terms of its time and online communication with the Centralised Processing Centre (CPC)?	Yes/ No/ NA	
C.2	Are your refunds being processed timely and correctly?	Yes/ No/ NA	
C.3	Do you feel that an appropriate show cause is being issued by the Assessing Officer (AO) before making any addition in the assessment?	Yes/ No/ NA	
C.4	Do you feel that reasonable opportunity in terms of time is being provided to respond to the show cause notices proposing the additions, if any?	Yes/ No/ NA	
C.5	Do you feel that the system of approval of order by the Dispute Resolution Panel (DRP) has worked well to avoid high pitched assessment? If not, please state the problems and provide suggestions to improve the same.	Yes/ No/ NA	

C.6	Do you feel that rectification applications are being disposed off within the prescribed time of six months?	Yes/ No/ NA	
C.7	Do you feel that the e-assessment process will be helpful in improving transparency, accountability and effectiveness of the tax administration?	Yes/ No/ NA	
C.8	Do you feel that refunds in scrutiny assessments are being computed and received timely?	Yes/ No/ NA	
<b>D</b>	<b>Litigation and recovery of disputed tax demand</b>		
D.1	Do you think that there should be a strong Alternate Dispute Resolution mechanism for reaching effective resolutions?	Yes/ No/ NA	
D.2	Do you feel the Mutual Agreement Procedure (MAP) is effective, quick and transparent?	Yes/ No/ NA	
D.3	Do you feel that appeals are being disposed off by the Commissioner of Income tax (Appeals) [CIT(A)] in time?	Yes/ No/ NA	
D.4	Do you think that specifying percentage of demand to be paid (20%) before disposal of appeal by CIT(A) has curtailed the arbitrariness and streamlined the process for collection of demand?	Yes/ No/ NA	
D.5	Do you feel that the Authority for Advance Ruling (AAR) forum should be available to all the assesseees (residents and non-residents) for determining the tax liability upfront on complex transactions?	Yes/ No/ NA	
D.6	What are your views on the working of Income Tax Settlement Commission (ITSC)?	-----	
D.7	What are your views on the working of Income Tax Appellate Tribunal (ITAT)?	-----	
<b>E</b>	<b>Penalty and Prosecution</b>		
E.1	What are your views on levy of penalties for various defaults under the Income-tax Act, 1961?	-----	
E.2	At what stage [Assessment/ 1 <sup>st</sup> Appeal/ 2 <sup>nd</sup> Appeal] should the penalty for tax evasion be levied?	-----	
E.3	Do you feel that prosecution for TDS is being launched in an appropriate manner?	Yes/ No/ NA	
E.4	Whether present system of compounding of alleged offence has worked well?	Yes/ No/ NA	
<b>F</b>	<b>Any Other Suggestions</b>		