



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली - 110055, New Delhi - 110055

F.No.

Dated: 15.02.2016

To

The Principal Chief Commissioners of Income-tax/ CCsIT (By Name)

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneswar/
Bareilly/Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/Hubli/
Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkata/ Lucknow/Ludhiana/ Madurai/
Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/ Pune/Raipur/ Rajkot/ Ranchi/
Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/Vishakhapatnam

Subject: Redressal of Taxpayer grievances raised due to TDS mismatches - Reg.

Sir/Madam,

This is in reference to the subject mentioned above. The taxpayers are facing problems due to mismatch of TDS/other taxes. These problems may be due to the non-reporting of TDS and uploading the TDS details improperly by their deductors. As a result, demand notices are being sent to the taxpayers due to non-availability of the tax credits for claim i ITR.

2. The demand created prior to 01.04.2010 was uploaded manually. There may have been mistakes in uploading the demand (e.g. already paid demand was wrongly uploaded without giving credit for taxes paid, same demand was uploaded more than once, demand created u/s 143(1) was again included in demand created u/s 143(3) etc. Since the details of these assessments are not available in CPC(ITR), CPC(ITR) is not in a position to resolve any grievance in such cases. Further, more than 90% of demand entries in CPC FAS involve demand of less than Rs. 1 lakh. In order to handle these cases, the CBDT issued circular No. 8/2015 (copy attached) directing the AOs to give credit for taxes paid on the basis of evidence furnished by the taxpayer.

4. In this regard, Directorate has from time to time issued instructions to the field officers about the procedures to be followed in such cases. Since the number of demand entries is very large, therefore, taxpayers remain dissatisfied. Accordingly, Chairman, CBDT has desired that the standard operating procedure as per Circular No. 8/2015 may be strictly followed by

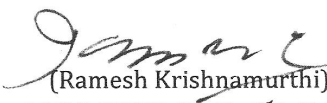
all Assessing Officers under your charge and immediate steps need to be taken to reduce the grievances of the taxpayers.

Yours faithfully,


(Ramesh Krishnamurthi)
Addl.DGIT(S)-III, New Delhi

Copy to:

1. The P.P.S. to Chairman, CBDT
2. The P.P.S to Member(L&C),Member(Inv.),Member(IT),Member(Rev.), Member(A&J)& Member(P&V),CBDT for information.
3. The P.S. to Pr.DGIT(S) for information.
4. The Web Manager, for www.irsofficersonline.gov.in website.


(Ramesh Krishnamurthi)
Addl.DGIT(S)-III, New Delhi