GRIEVANCE REDRESSAL UNDER INCOME TAX ACT

PAHLANI & ASSOCIATES CHARTERED ACCOUNTANTS CA PAHLANI RAVI

• DEFINITION OF GRIEVANCE UNDER INCOME TAX ACT

The Term Grievance has not been expressly defined under the Act

As per Oxford Dictionary "something that you think is unfair and that you complain or protest about"

• TYPES OF GRIEVANCES

NON EXHAUSTIVE LIST OF GRIEVANCES

- 1. Appeal Effect not provided
- 2. Challan Rectification
- 3. Refund Adjustment u/s 245 of the Act
- 4. Proposed Variation adverse effect already provided by CPC.
- 5. Erroneous Computation Sheet of Assessment Order
- 6. Wrongful collection of Outstanding Demand.
- 7. Rectified Return already filed but processed without giving effect in computation.
- 8. PAN Aadhaar Linking
- 9. Updation of Profile

• GRIEVANCE TO BE REGISTERED ON PORTAL

Category Of Departments available for Grievances

Assessing Officer
E-Filling
CPC-ITR
CPC-TDS
DIT (Systems)
NSDL
SBI
UTIITSL

• CATEGORY – AO

Appeal Effect Order not Received
Incorrect Outstanding Demand to be Corrected by AO Misc.
Application Pending PAN related
Application Pending with RCC
User Processing Not Completed
Rectification
Refund Not Received
Transfer to AO-TDS
Others

• CATEGORY - CPC-ITR

Communication
Demand
Feedback
ITR V
Processing
Rectification
Refund
Social Media
Tax Related
Queries
Others

• CATEGORY - CPC-TDS

Challan/BIN Correction
Defaults Related
Form 16/16A/27D related
KYC
Registration/Portal Related Queries
TDS Refund for TAN
TDS Statement related issues
TDS on Sale of Property
Others

CATEGORY – DIT (SYSTEMS)

Assessment related Technical Issues
Letter for Non-Filing of Return or Information mismatch is not correct
National Website Related
PAN -Related Technical Issue
Refund Banker (SBI) related matters
Tax Payment (OLTAS) related Technical Issues
Others

• CATEGORY – NSDL

Allotment of Same PAN to different Person/Entity
Digitization errors in PAN Applications
Discrepancy Letters of PAN Applications
Issue Related to online PAN Applications in terms of receipt of documents
Issue Related to Logistics (Delivery of PAN Card)
PAN Application rejected by ITD/Asked for Confirmation or Photocopy
PAN Application which are not uploaded to NSDL e-Gov Central System
Others

• CATEGORY – SBI

Payment taken other than Original Assessee
Refund Credit in wrong Account
Refund Order paid but not credited in Assessees Account
Others

• CATEGORY – E-FILLING

Communication Compliance Portal Related Queries Condonation Cybercrime **DSC** Related FO Portal Grievance Related Filing of Returns/Forms Forms Related General Enquiry Instant PAN Through Aadhar JSON utility Related Outstanding Tax Demand

• CATEGORY – E-FILLING

Password Profile Rectification Related Refund Related Register as Representative Registration TAN Related TIN 2.0 Tax Genie/Chabot Services Verification Related Queries E-Filing Portal Access E-Proceedings Others

GRIEVANCE REDRESSAL UNDER PRINCIPAL CCIT REGION

Grievance Redressal in Principal CCIT Region

> Andaman & Nicobar
> Andhra Pradesh
> Arunachal Pradesh
> Assam
> Bihar
> Chandigarh
> Chattisgarh
> Dadra & Nagar Haveli
> Daman and Diu
> Delhi
> Goa
> Gujarat
> Haryana
> Himachal Pradesh
> Jammu & Kashmir
> Jharkhand

> Karnataka
> Kerala
> Lakshadweep
> Madhya Pradesh
> Maharashtra-Mumbai
> Maharashtra-Nagpur
> Maharashtra-Pune
> Manipur
> Meghalaya
> Mizoram
> Nagaland
> Odisha
> Puducherry
> Punjab
> Rajasthan

>	Sikkim
>	Tamil Nadu
>	Telangana
>	Tripura
>	Uttar Pradesh (East)
>	Uttar Pradesh (West)
>	Uttarakhand
>	West Bengal



Grievance Redressal Mechanism

Name of Officer: Amit Shukla, ITO(TPS)-1, Pune

O/o Pr. CCIT, Pune 12- Sadhu Vaswani Road Pune Address:

Contact Details

• Phone No.	020-26114236
• Fax No.	020-26053942
• Email ID:	pune.ito.pro@incometax.gov.in
	Contact numbers and E-mails may be obtained from following link:???
Income Tax Helpline Numbers	https://www.incometaxindia.gov.in/Pages/Tax-helpline.aspx

E-MAIL ID's FOR GREVIANCE

- 1. Faceless Assessment
- samadhan.faceless.assessment@incometax.gov.in
- 2. Faceless Penalty

samadhan.faceless.penalty@incometax.gov.in

3. Faceless Appeal

samadhan.faceless.appeal@incometax.gov.in

• INCOMETAX OMBUDSMAN 2006

The Guidelines are introduced with the objective of enabling the resolution of complaints relating to public grievances against the Income Tax Department and to facilitate the satisfaction or settlement of such complaints

Territorial Jurisdiction

The Central Government shall specify the territorial jurisdiction of each Ombudsman.

Location of offices

The offices of Income Tax Ombudsman shall initially be located at New Delhi, Mumbai, Chennai, Kolkata, Bangalore, Hyderabad, Ahmedabad, Pune, Kanpur, Chandigarh, Bhopal and Kochi.

The Government may notify additional locations and appoint an Ombudsman for each location.

POWERS

The Ombudsman shall have the powers to receive complaints from taxpayers on any matters specified in clause 9

consider such complaints and facilitate their satisfaction or settlement by agreement, through conciliation and mediation between the Income Tax Department and the aggrieved parties or by passing an award in accordance with the Guidelines

require the Income Tax Authority complained against or any other related Income Tax Authority to provide any information or furnish certified copies of any document relating to the subject matter of the complaint which is or is alleged to be in its possession, provided that in the event of failure of such authority to comply with the requisition without any sufficient cause, the Ombudsman may, if he deems fit, draw the inference that the information, if provided or copies if furnished, would be unfavorable to the concerned Income Tax Authority

suggest remedial measures for redressal of grievances and report his findings to the Secretary, Department of Revenue, GOI and the Chairman CBDT for appropriate action against erring officials;

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GROUNDS ON WHICH COMPLAINT SHALL BE FILED:-

A complaint on any one or more of the following grounds alleging deficiency in the working of the Income-tax Department may be filed with the Ombudsman:

delay in issue of refunds beyond time limits prescribed by law or under the relevant instructions issued from time to time by the Central Board of Direct Taxes;

sending of envelopes without refund vouchers in cases of refund;

non adherence to the principle of First Come First Served in sending refunds;

non acknowledgement of letters or documents sent to the department;

non up-dating of demand and other registers leading to harassment of assesses;

lack of transparency in identifying cases for scrutiny and non communication of reasons for selecting the case for scrutiny;

delay in disposing cases of interest waiver;

delay in disposal of rectification applications;

delay in giving effect to the appellate orders;

delay in release of seized books of account and assets, after the proceedings under the Income-tax Act in respect of the years for which the books of account or other documents are relevant are completed;

delay in allotment of permanent account number (PAN);

non credit of tax paid, including tax deducted at source;

non adherence to prescribed working hours by Income Tax officials;

unwarranted rude behavior of Income Tax officials with assesses;

any other matter relating to violation of the administrative instructions and circulars issued by the Central Board of Direct Taxes in relation to Income-tax administration.

Central Board of Direct Taxes may include any other ground on which a complaint may be filed with the Ombudsman.

About CPGRAMS

- Centralised Public Grievance Redressal And Management System (CPGRAMS), is a web application that aims at providing the citizens with a platform for redress of their grievances.
- If the Citizen has a grievance against any Government organization in the country, he may lodge the grievance online through this application.
- The lodged grievance will go to the Ministry/Department/State Government concerned for immediate redress.
- Grievance Disposal Monitoring done by Nodal Agency/ Apex Organisations

CPGRAMS: The interfaces

- The Public Grievance Redress portal has the interfaces for
 - Citizen to lodge/monitor grievances

PMO
http://www.pmindia.gov.in/e
n/

Presidents'
Secretariat
http://helpline.rb.nic.in/

D/o Pensionhttp://pensionersportal.gov.in/

DARPGhttp://pgportal.gov.in/



 Ministries & Departments to manage the Grievances and send ATRs through CPGRAMS

(http://pgportal.gov.in/cpgoffice)

Citizen Interface



Centralized Public Grievance Redress and Monitoring System (CPGRAMS)

Government of India

Brought to you by Department of Administrative Reforms & Public Grievances

Select Theme

English ▼

- About Us
- Grievance Redress Mechanism
- Guidelines for Redress of Public Grievances 2010
- Other Guidelines for Redress of Public Grievances
- Directors (Nodal Officers) of Public Grievances in GoI
- Grievance Redress Flow Chart
- FAQ on Grievance Redress Mechanism
- Ministry Wise Pendency Details

Related Links

- Pensioners' Portal
- Citizen's Charters of Central Government Organisations

YOUR MOBILE APP



To Download Mobile App Scan QR Code or click here Welcome to Online Public Grievance Lodging and Monitoring System

Login for VLE/CSC

CSCConnect

CITIZEN CORNER

- Please Lodge your grievance here
- · You may send a Reminder/Clarification on a past grievance
- Please View Status of your grievance

Change Password Porgot Password ?

POINTS

Please
Read
Before
Proceeding

KEY FAG

- Your valuable feedback on quality of grievance disposal will help us to improve the service
- Any Grievance sent by email will not be attended to / entertained.Please lodge your grievance at the website.
- Request: All grievances relating to State Governments / Union Territory Administrations and Government of NCT Region of Delhi, are to be redressed by the State/ UT/ NCT Government concerned. Citizens are advised to take up matter regarding pendency of their grievance directly with the State Government concerned.
- Note: If you have not got a satisfactory redress of your grievance within a reasonable
 period of time, relating to Ministries/Departments and Organisations under the purview of
 Directorate of Public Grievances(DPG), Cabinet Secretariat, GoI, you may seek help of
 DPG in resolution. Please click here for details.

CPGRAMS LOGIN

Login for Ministries/Departments Organisations



Centralized Public Grievance Redress and Monitoring System (CPGRAMS)

Government of India

Brought to you by Department of Administrative Reforms & Public Grievances



Lodge a Grievance Lodge Reminder/Clarification View Status Change Password Forgot Password

SELECT AN OPTION

- Public Grievance
- Pension Grievance

LIST OF SUBJECTS/TOPICS WHICH CAN NOT BE TREATED AS GRIEVANCES

- RTI Matters
- Court related / Subjudice matters
- Grievance against foreign Government
- Religious matters
- Suggestions
- Grievances of Government employees concerning their service matters including disciplinary proceedings etc. unless the aggrieved employee has already exhausted the prescribed channels keeping in view the DoPT OM No. 11013/08/2013-Estt.(A-III) dated 31.08.2015

Submit Cancel

* Recommended Browsers * 1. Microsoft Internet Explorer 7.0 or higher for Window

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intries Prefixed with * are Mandatory	
Grievance Concerns © Central	Government [©] State Government [©] Not Known or Listed
*Select Ministry/Department	Central Board of Direct Taxes (Income Tax) (Dep. •
* Grievance Category	Employee Related •
* Name	Amit Kumar
Aadhaar No	
Do You want to have a Password for this Grievance?	○Yes® No
* Address	Near Gol Chakkar
	Palam
	New Delhi
Pincode	
Country	India •
* State	Delhi
District	South West Delhi •
Phone No.	
	(ISD Code+STD Code-without '0' prefix+Tel.No) eg : 911123367688
	Provide Mobile number/e-mail address in order to Receive SMS/e-mail alerts related to this grievance
Mobile No	9990137903
e 4.1	(ISD Code & Mobile Number) eg : 91999999999
Email Id.	amitvb@gmail.com
Enter PAN/TAN No.	ckmps7814n
* Please enter Grievance Description upt *Special characters like ^ [^ { } ` ~ ^	
i have not received my income tax refund for a email at refunds@incometaxindia.gov.in . Kindle	essessment year 2016-17 till date despite repeated y return my refund
Please provide the details of Past Refere	ence(s), with date :-
Reference Number (If any) And Date of	
Reference	
	_
Do you want to upload PDF Attachment ?	o Tes o No

Highlights of CPGRAMS...

- Online Receipt of grievances forwarded by Nodal agencies
- Online receipt of grievances by Ministry/Department lodged through Internet by citizens.
- ▶ Lodging of grievances in the system received locally in respective offices of Ministry/Department/Organization.
- Provision to Ministry/Department/Organization to create subordinate organisations
- Online Forwarding of grievances to subordinate organizations.
- SMS Alerts to citizens at different stages
- Citizen can view the status at any point of time
- E-mail & SMS alert to the citizen as soon as a complaint is lodged.
- SMS alert to Secretary and Nodal PG Officer of Ministry/ Department regarding Pendency and rate of Disposal
- Various Monitoring reports at all levels
- Attachment of documents while lodging the grievance
- Attachment of supporting documents while sending the ATR to the higher authority

THANK YOU

PAHLANI & ASSOCIATES CHARTERED ACCOUNTANTS CA PAHLANI RAVI