

## CBDT calls for speedy disposal of rectification applications

**SECTION 154 OF THE INCOME-TAX ACT, 1961 - RECTIFICATION OF MISTAKE - APPARENT FROM RECORDS - EXPEDITIOUS DISPOSAL OF APPLICATIONS FOR RECTIFICATION UNDER SECTION 154 DURING FINANCIAL YEAR 2015-16**

**LETTER [F.NO.225/148/2015-ITA-II], DATED 5-6-2015**

Expeditious redressal of taxpayers' grievances has been identified as a key result area in the current years Action Plan. In the recently held 31st Annual Conference of PCCsIT/PDGsIT/CCsIT/DGsIT at New Delhi, the Union Finance Minister in his key-note address has also exhorted the Income-tax Department to be prompt in redressing the grievances of taxpayers. It has been a matter of concern that the rectification applications u/s 154 filed by the taxpayers before the field officers are not being dealt with promptly. The Citizen's Charter of the Department requires that applications for rectification are to be disposed of within two months from the end of the month in which application is received.

2. As per the Interim Action Plan for the first quarter of FY 2015-16, all rectification applications that were received up to 31st March 2015, were required to be disposed by 15th May, 2015. In this regard, a feedback report on the achievement of the targets for disposal of rectification applications may be forwarded to the respective Zonal Members, under intimation to Member (IT), on or before 20th June 2015.

3. I am directed to reiterate that the timeline pertaining to this area of work as mentioned above must be strictly adhered to. The supervisory authorities are requested to ensure that the Rectification Registers are properly maintained by the AOs as per the standard operating procedure (SOP) prescribed *vide* Instruction No. 3/2015 dated 05.07.2013 and disposal of applications for rectification is regularly monitored.

4. It may also be noted that CBDT *vide* Circular No. 8/2015 dated 14.05.2015 has brought out an SOP for verification and correction of demand. The procedure prescribed therein would lead to correction of disputed demands and shall help in mitigating the grievances to a large extent. I am directed to request that the Assessing Officers may kindly be advised to promptly settle the grievances related to verification of demand in accordance with the said circular. The Income-tax Department is committed to prompt redressal of taxpayer grievances and all the officers of the Department are expected to take lead in fulfilling this commitment.

5. This issues with the approval of Chairperson (CBDT).