



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Ref. No.

Date.....

November 30, 2022

Smt. Nirmala Sitharaman
Hon'ble Finance Minister of India,
New Delhi

Subject: Early disposal of Direct-tax matters pending before the Commissioner of Income-tax (Appeals) / National Faceless Appeal Centre.

Hon'ble Madam,

The All-India Federation of Tax Practitioners (A.I.F.T.P) is the apex body of tax practitioners across the country, comprising of more than 10,000 individual tax practitioners who are actively engaged in legal and accountancy practice before various forums.

Madam, we have been informed by our members that after the introduction of faceless appeal scheme, the disposal of pending appeals filed prior to introduction of the faceless appeal scheme is very slow. In fact, several appeal filed in the Year 2015 and 2016 are still pending. In many cases even though Assessee have uploaded their submissions multiple times, no order is passed. As per an application made under the Right to Information Act, **we have been informed that as on February 28, 2022 total pendency of appeals are more than 5,01,414 cases before the first appellate authority. This pendency now must have increased due to filing of new appeals.**

Madam, kindly note that this slow disposal of Appeals by NFAC have now led to a spiral effect on the working of the Income Tax Appellate Tribunal. The pendency at ITAT has reduced drastically resulting in ineffective utilization of available resources. Also, the other worry now is flooding of appeals to the ITAT if the NFAC were to dispose of all the pending appeals within a short span of time.



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The situation is very grave and can lead to collapse of the justice delivery system if not checked now.

Madam, when the first appeal is pending the assessee has to deposit at least 20 per cent of tax in dispute to get the stay. As stated we have been informed that some of the appeals are pending for more than five years. Deposit of tax without simultaneous early disposal of appeal causes hardship to the businessman. Further, if Assessee wins then tax has to refunded with interest and said interest is to be ultimately borne by the tax payers.

Madam we are making an appeal before your honour to direct the CBDT to direct the NFAC to hear the appeals expeditiously and effectively so that the tax payers will be able to get the finality on the tax dispute at the earliest. Also, considering the huge quantum of pendency, CBDT may be directed to frame guidelines for disposal of pending appeals so that there are no untoward effects of such disposal which would affect the justice delivery system.

Madam, we would highly appreciate an early action on the pendency of appeal before face less appeal.

Thanking You

For All India Federation of Tax Practitioners

D. K. Gandhi
National President

CC. Shri Nitin Gupta, Chairman, CBDT