

B-Ready FAQs

Topic: Taxation

QUALITY OF TAX REGULATIONS – 1

1.1. Clarity and Transparency

B-Ready assessment area	Relevant Provisions/Links	Link
General tax guidance is available to the public	General tax guidance documents in form of Tax Laws, Rules, Tax information, services & e-services are available on Department's website. Online tax notices are issued to taxpayer to respond online. Circulars & Notifications issued by various Divisions of Tax Authority are regularly uploaded on Department's website.	-
General tax guidance are published online	<p>https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1207/Press-Release-CBDT-Notifies-Amendments-in-Income-tax-Rules-dated-17-10-2024.pdf</p> <p>https://www.gst.gov.in/help/helpmodules/</p> <p>General tax guidance documents are available online on Department's websites. Tax Laws and Rules, Tax information and services and Tax e-services are available on Department's website. Further, online tax notices are issued to the taxpayer for which it has to respond online. Further, the Circulars and Notifications being issued by various Divisions of Tax Authority are regularly uploaded on the Department's website.</p>	<p>CIT: https://incometaxindia.gov.in/Pages/default.aspx</p> <p>https://www.incometax.gov.in/iec/foportal/contact-us</p> <p>https://incometaxindia.gov.in/Pages/communications/circulars.aspx</p> <p>https://incometaxindia.gov.in/Pages/communications/notifications.aspx</p> <p>Consumption-based tax (GST)- https://taxinformation.cbic.gov.in/ https://gstcouncil.gov.in/cgst-tax-notification</p>

B-Ready assessment area	Relevant Provisions/Links	Link
		https://gstcouncil.gov.in/cgst-instructions?page=2 https://gstcouncil.gov.in/cgst-instructions https://static.pib.gov.in/WriteReadData/specificdocs/documents/2025/apr/doc2025418542101.pdf https://services.gst.gov.in/services/grievanceNodalOfficer
Internal tax guidance is available to the public	Internal tax guidance documents are available online. Circulars and notifications, various instructions are issued from time to time, guiding the officers on standard procedures and rules of engagement in particular situations. The aim is to have uniform application of law and to provide a level playing field to trade.	-
Internal tax guidance are published online	Internal tax guidance documents are available online. In addition to the circulars and notifications, various instructions are issued from time to time, guiding the officers on standard procedures and rules of engagement in particular situations. The aim is to have uniform application of the law and to provide a level playing field to the trade.	https://incometaxindia.gov.in/news/circular-no-04-2025.pdf https://gstcouncil.gov.in/cgst-tax-notification https://gstcouncil.gov.in/cgst-instructions?page=2
Availability of private binding rulings	Chapter XIX-B, Income-tax Act, 1961 ; Chapter XVII, The Central Goods and Services Tax Act, 2017 Private binding rulings are published in form of Advance Rulings available on the website	-
Publishing of private binding rulings	https://www.mahagst.gov.in/en/gst-advance-ruling	-
Availability of public binding rulings	Public binding rulings are issued in form of Circulars. The Circulars issued by various Divisions of Tax Authority are regularly uploaded on the Department's website.	https://incometaxindia.gov.in/Pages/communications/circulars.aspx ; http://cbic.gov.in/http://cbic.gov.in/ ; https://taxinformation.cbic.gov.in
Dispute resolution process codified in a single legislative act	Section 144C (DRP), 245MA(DRC) Chapter-XX Income-tax Act 1961; Section-97, 100, 107, 112, 117, 118, CGST Act, 2017	-

B-Ready assessment area	Relevant Provisions/Links	Link
	Yes, tax dispute resolution process is codified in legislative acts relevant to core taxes.	
Tax audit procedures codified in a single legislative act	Section-139, 158, 143, 139, 142 ,(1), 144B, Income- tax Act 1961 ;Section- 65 CGST Act, 2017 Yes, tax audit procedure is codified in legislative acts relevant to core taxes.	-
Public Consultations for both the enactment of new laws and changes to existing laws	Broad public consultations are held for both enactment of new laws and changes to existing laws. The consultations for Union Budget 2025-26 were held in-person with more than 100 invitees across multiple private stakeholder groups. For Example : The stakeholders' inputs were sought for drafting Income Tax Rules and related forms consequent to the Income Tax Bill, 2025. Prior to the implementation of GST in India, wide consultations with Public were done/organized, Model GST Act was also placed in public domain.	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2090739&reg=3&lang=2 https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1223/Seeking-stakeholders-input-for-drafting-Income-tax-Rulesand-related-forms-consequent-to-the-Income-Tax-Bill-2025.pdf
All interested private sector stakeholders can participate in consultations	Consultations are open to all interested private sector stakeholders. Further, all stakeholders can submit the inputs to the Ministry. The Ministry and MyGov remain open to receiving suggestions from citizens across the country. For instance, inputs from all stakeholders were sought for drafting Income Tax Rules and related forms consequent to the Income Tax Bill, 2025.	https://eportal.incometax.gov.in/iec/foervices/#/pre-login/ita-comprehensive-review ; https://www.pib.gov.in/PressReleaseDetailm.aspx?PRID=2112222 ; https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1223/Seeking-stakeholders-input-for-drafting-Income-tax-Rulesand-related-forms-consequent-to-the-Income-Tax-Bill-2025.pdf
Consultations before the formulation of tax legislative proposals	Broad public consultations take place before the formulation/prioritization of proposals on new or changes to existing tax law. For Instance through the Mechanism of pre-budget consultations before Union Budget Every year.	https://www.pib.gov.in/PressReleseDetailm.aspx?PRID=2112222 ; https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1223/Seeking-stakeholders-input-for-drafting-Income-tax-Rulesand-related-forms-consequent-to-the-Income-Tax-Bill-2025.pdf
Consultations during the drafting of tax laws	Broad public consultations during the drafting of new or changes to existing tax law. For Instance: a meeting with industry associations and trade bodies to discuss the implementation of recent GST reforms and rate rationalization.	https://www.pib.gov.in/PressReleseDetailm.aspx?PRID=2112222 ; https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1223/Seeking-stakeholders-input-for-drafting-Income-tax-

B-Ready assessment area	Relevant Provisions/Links	Link
		Rulesand-related-forms-consequent-to-the-Income-Tax-Bill-2025.pdf ; https://economictimes.indiatimes.com/news/economy/policy/cbic-to-meet-trade-bodies-industry-on-smooth-rollout-of-gst-reforms/articleshow/123793468.cms?from=mdr
Consultations after the enactment of tax laws	Broad public consultations also take place after the enactment of new or changes to existing tax law. For instance: a meeting with industry associations and trade bodies to discuss the implementation of recent GST reforms and rate rationalization.	https://www.pib.gov.in/PressReleseDetailm.aspx?PRID=2112222 ; https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1223/Seeking-stakeholders-input-for-drafting-Income-tax-Rulesand-related-forms-consequent-to-the-Income-Tax-Bill-2025.pdf ; https://economictimes.indiatimes.com/news/economy/policy/cbic-to-meet-trade-bodies-industry-on-smooth-rollout-of-gst-reforms/articleshow/123793468.cms?from=mdr .
Online publication of feedback from public consultations	The feedback received through consultations are published online.	https://tutorial.gst.gov.in/documents/draft_laws/DraftModel_GST_Law.pdf ; https://gstcouncil.gov.in/gst-council-meetings ; https://gstcouncil.gov.in/gst-council-meeting
Online publication of future tax plans	Future plans including annual operational plans are prepared and made available in public domain in the form of Finance Act, Notifications and Rules/Regulations.	https://incometaxindia.gov.in/pages/indiacode/finance-indiacode.aspx
Publication of future tax plans prior to implementation	Future plans are published in advance of period covered by plans. As Finance Act, 2025 clearly mentions (future) dates on which various sections will come into force.	-

QUALITY OF TAX REGULATIONS – 2

1.2 Administrative Procedures

B-Ready assessment area	Relevant Provisions/Links	Link
Tax records can be kept online	<p>Section 2(12A), 44AA, Income-tax Act 1961; Rule 6F Income-tax Rules; Section 35 (1) Second Proviso, CGST Act, 2017; Rule 57 of the CGST Rules, 2017</p> <p>Income-tax Act, 1961 allows corporate taxpayers to keep records online, that is, in electronic form or in digital form.</p>	-
Simplified record keeping for small businesses	<p>Section 44AD, 44ADA, Income-tax Act 1961 ; Section 10 CGST Act 2017; Rules 3,7, 62 of the CGST Rules, 2017</p> <p>Small businesses can make use of simplified record keeping methods which finds relevance in various provisions of the Income-tax Act, 1961 pertaining to taxation on presumptive basis. And under the GST regime, simplified record keeping methods finds relevance in the Quarterly Return Monthly Payment scheme and simplified composition scheme. Further, there is exemption from filing of Annual Return for the small taxpayers having annual aggregate turnover upto Rs. 2 crore.</p>	<p>https://incometaxindia.gov.in/layouts/15/dit/Pages/viewer.aspx?grp=Act&cname=CMSID&cval=102520000000139705&searchFilter=%5b%7b%22CrawledPropertyKey%22:1,%22Value%22:%22Act%22,%22SearchOperand%22:2%7d,%7b%22CrawledPropertyKey%22:0,%22Value%22:%22Income-tax%20Act,%201961%22,%22SearchOperand%22:2%7d,%7b%22CrawledPropertyKey%22:29,%22Value%22:%222024%22,%22SearchOperand%22:2%7d%5d&k=&IsDlg=0 ;</p> <p>https://upload.indiacode.nic.in/showfile?actid=AC_CEN_2_2_00042_201712_15178_07328102&type=rule&filename=09.10.2019_cgst_rules,_2017_(part-a_rules).pdf</p>
Simplified reporting for small businesses	<p>Section 44AD, 44ADA Income-tax Act 1961, Section 10 CGST Act 2017; Rules 3,7, 62 of the CGST Rules, 2017</p> <p>Small businesses can make use of simplified tax reporting methods under various provisions of the Income-tax Act, 1961 wrt taxation on presumptive basis including pre-filled declarations, simplified ITR 4 Form. Under the GST regime, this finds relevance in the Quarterly Return Monthly Payment Scheme and Simplified Composition Scheme under which small taxpayers with turnover upto Rs 1.5 Crore(for Goods) & Rs 50 Lakh (for Services) can maintain simplified records and pay tax lumpsum on the aggregate turnover on quarterly basis</p>	-

B-Ready assessment area	Relevant Provisions/Links	Link
	and file a simplified return on annual basis. Further, there is exemption from filing of Annual Return for the small taxpayers having annual aggregate turnover upto Rs. 2 crore.	
Online information on general tax registration	Information on general tax registration is available on the Department's website. PAN (unified identification number) related information is also available online.	https://incometaxindia.gov.in/Pages/pan.aspx ; https://services.gst.gov.in/services/HelpandTaxpayer/HelpandTaxpayerfacilities ; https://www.gst.gov.in/download/gststatistics ; https://gstcouncil.gov.in/gst-system-statistics
Clarity of tax registration fees in legislation	<p>Section 139A, Income-tax Act 1961; Rule 114 Income-tax Rules 1962, Section 22,24, 25 of CGST Act, 2017 ; Rule 8 of CGST Rules 2017</p> <p>As per law, no registration fees is applicable. Official websites of the relevant authorities define and contain information pertaining to the same.</p>	-
Clarity of tax registration timeframe in legislation	<p>Section 139A Income-tax Act 1961; Rule 114 Income-tax Rules 1962, Section 22,24,25 CGST Act, 2017; Rules 8,9,10 CGST Rules 2017,</p> <p>The Income-tax Act, 1961 read with the Rules provides for allotment of PAN. Further, there is e-PAN facility for allotment of Instant PAN as well. In addition to this, the GST Act, 2017 read with the Rules prescribes timelines for GST registration.</p>	-
Mandatory notification of changes to registration details	<p>Section 139A(5)(d) Income-tax Act 1961 ; Section 28, CGST Act, 2017</p> <p>Corporate taxpayers are legally required to notify tax administration of changes to registration details.</p>	-
Penalty for failure to comply on notification of changes to registration details	<p>Section 272B(1), 139A Income-tax Act, 1961</p> <p>Section 122 (1) (xii) CGST Act, 2017</p>	https://incometaxindia.gov.in/pages/acts/income-tax-act-1961.aspx ; https://www.indiacode.nic.in/handle/123456789/1362
Existence of a GST registration threshold	<p>Section 22 (1) of CGST Act, 2017</p> <p>GST registration is threshold based and the threshold is prescribed in GST law which stipulates that every supplier shall be liable to be registered in the State or Union territory, other than special category States, from where he makes a</p>	-

B-Ready assessment area	Relevant Provisions/Links	Link
	taxable supply of services, if his aggregate turnover in a financial year exceeds twenty lakh rupees. In case of supplier who is engaged exclusively in the supply of goods, shall be liable to be registered if his aggregate turnover in a financial year exceeds forty lakh rupees.	
Availability of voluntary GST registration below the threshold	Section 25 (3), CGST Act, 2017; Section 22 & 24, CGST Act, 2017	-
GST Refund	Section 54, CGST Act, 2017 ; Rule 89, CGST Rules, 2017 Refund mechanism is available for excess GST (VAT).	-

QUALITY OF TAX REGULATIONS – 3

1.3. Environmental Fiscal Instruments

B-Ready assessment area	Relevant Provisions/Links	Link
Presence of Environmental Fiscal Instruments	Tax framework incorporates differential taxation, including on fossil fuel-based equipment & automobiles vis-à-vis renewable energy sector, which reflects environmental considerations. Energy Generation - generators & turbines used for manufacture of fossil fuel-based energy (like coal) are at higher rate of 18% [Schedule II- 474,475] & parts & generators required for establishing renewable energy-based power is at lower rate of 5% [Schedule I - 437] Consumption - fossil fuel-based automobiles are at higher rate of 18% [Schedule II, 534 & 535] & 40% [Schedule III, 6 & 7], as compared to greener fuel-based automobiles like EV automobile which attract rate of 5% [Schedule I, 440,441]	-
Emission Trading System (ETS)	Section 14 (w), The Energy Conservation (Amendment) Act, 2022 India has a legally backed ETS. The Energy Conservation (Amendment) Act, 2022 amended the Energy Conservation Act, 2001 to empower the Central Government to specify a Carbon Credit Trading Scheme (CCTS) and permit issuance of carbon credit certificates (CCCs).	-
Measurement, reporting, and verification (MRV) of emissions in India	Bureau of Energy efficiency has notified the detailed procedure for compliance mechanism for measurement, reporting and verification of emissions.	https://beeindia.gov.in/sites/default/files/Draft_Compliance_Procedure_October_2023.pdf
Emission Trading System (ETS) exists with MRV mechanisms at the facility level	Detailed procedure for compliance mechanism under CCTS, 2024 The obligated entity shall monitor greenhouse gas emissions based on the monitoring plan and shall submit the monitoring plan to the bureau within three months from the commencement of the first trajectory period.	Detailed procedure for compliance mechanism under CCTS can be accessed through https://beeindia.gov.in/sites/default/files/Detailed%20Procedure%20for%20Compliance%20Procedure%20under%20CCTS.pdf
Absence of Fossil Fuel Subsidy	There are no fossil fuel subsidies.	-
Any Tax incentives/credits to	Entry 437, 440 & 441, Schedule I, Notification No. 9/2025 – CGST/IGST/UTGST	-

B-Ready assessment area	Relevant Provisions/Links	Link
support transitioning to a green economy	There are tax incentives to private sector for transitioning to green economy. For instance, greener fuel-based automobiles like EV automobiles [Schedule I - 440 and entry 441], parts and generators required for establishing a renewable energy-based power [Schedule I - Entry No. 437] attract a concessional rate of 5%.	

PUBLIC SERVICES PROVIDED TO CORPORATE TAXPAYERS – 1

2.1. Digital Services for Taxpayers

B-Ready assessment area	Relevant Provisions/Links	Link
Online Service Taxpayer Portal	Taxpayer online service portal exists for all taxes/contributions.	Income Tax Portal- https://www.incometax.gov.in/iec/foportal ; GST Portal- www.gst.gov.in ;
Taxpayers can update their bank account and contact details on the portal	Taxpayers can modify its account number and contact details online by login into e-filing portal.	-
Taxpayers can request refunds through the portal	Taxpayers can request refunds through the taxpayer portal.	https://incometaxindia.gov.in/Pages/tax-services/refund-reissue.aspx ; https://www.gst.gov.in/help/refund
Taxpayers can communicate with tax admin. via secure channels on portal	Taxpayers can communicate with the tax administration via secure channels on the secured taxpayer online service portal after logging in their account.	https://www.incometax.gov.in/iec/foportal/ ; https://www.gst.gov.in/help/assessmentadjustment
Taxpayers can access historical files and communication on portal	Taxpayers can access historical files and communication on the taxpayer online service portal by logging in their account.	https://eportal.incometax.gov.in/iec/foreservices/#/pre-login/comply_to_notice ; https://incometaxindia.gov.in/Pages/tax-services/view-e-filed-returns.aspx ; https://tutorial.gst.gov.in/useguide/taxpayersdashboard/index.htm#t=manual_my_applications.htm ; https://tutorial.gst.gov.in/useguide/taxpayersdashboard/#t=View Notices and Demand Orders.htm ; https://tutorial.gst.gov.in/useguide/taxpayersdashboard/#t=View My Submissions Manual.htm

B-Ready assessment area	Relevant Provisions/Links	Link
Electronic Filing of corporate income-based taxes	Electronic filing arrangement on tax e-filing portal is available for all corporate income-based taxes.	Income Tax e-filing Portal- https://www.incometax.gov.in/iec/foportal/
Electronic Filing of consumption taxes	GST is digital tax regime and provides for various electronic facilities like application for registration, filing returns, application for refunds etc. are to be filed online on GST Portal by all taxpayers i.e. Large Companies, Medium Companies and Small Companies.	GST Portal- https://services.gst.gov.in/services/login
Electronic Filing of employment-based taxes and social contributions	EPF Portal- https://unifiedportal-emp.epfindia.gov.in/epfo/ ; ESIC Portal- https://portal.esic.gov.in/ESICInsurance1/RevenueOne/MonthlyContribution/eChallan.aspx	-
Electronic Filing of Corrected Tax Returns for corporate income-based taxes	Income Tax e-filing Portal- https://www.incometax.gov.in/iec/foportal/ Taxpayers can e-file corrected returns for all corporate income based taxes.	-
Electronic Filing of Corrected Tax Returns for consumption taxes	GST Portal- https://services.gst.gov.in/services/login Taxpayers can e-file corrected returns for GST.	-
Electronic Filing of Corrected Tax Returns for employment-based taxes and social contributions	EPF Portal- https://unifiedportal-emp.epfindia.gov.in/epfo/ ; ESIC portal- https://portal.esic.gov.in/ESICInsurance1/RevenueOne/MonthlyContribution/eChallan.aspx	-
Pre-filled declarations for corporate income-based taxes	Pre-filled electronic declarations are available for the corporate income-based taxes.	https://www.incometax.gov.in/iec/foportal/ ; https://www.incometax.gov.in/iec/foportal/help/offline-utility ; https://www.incometax.gov.in/iec/foportal/help/company/return-applicable#returnsandforms ; https://incometaxindia.gov.in/Pages/tax-services/file-income-tax-return.aspx
Pre-filled declarations for consumption taxes	Pre-filled electronic declarations are available for GST.	https://tutorial.gst.gov.in/downloads/news/auto_population

B-Ready assessment area	Relevant Provisions/Links	Link
		of details in gstr3b 5122020.pdf
Pre-filled declarations for employment-based taxes and social contributions	https://unifiedportal-emp.epfindia.gov.in/epfo/ ; https://portal.esic.gov.in/ESICInsurance1/RevenueOne/MonthlyContribution/eChallan.aspx	-
Electronic payment of corporate income-based taxes	Direct electronic payment is available on the tax portal for corporate income-based taxes.	Income Tax e-filing Portal- https://eportal.incometax.gov.in/iec/foervices/#/e-pay-tax-prelogin/user-details
Electronic payment of consumption taxes	Payment of tax in GST is completely (i.e. 100%) online and all taxpayers or firms i.e. large taxpayers, Medium taxpayers and Small taxpayers pay taxes electronically only.	GST Portal- https://payment.gst.gov.in/payment/
Electronic payment of employment-based taxes and social contributions	https://unifiedportal-emp.epfindia.gov.in/epfo/ ; https://portal.esic.gov.in/ESICInsurance1/RevenueOne/MonthlyContribution/eChallan.aspx	-
Availability of e-invoicing	Notification No. 10/2023-CT Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 5 Cr from 01st August 2023. E-invoice generated via Invoice Registration Portal (IRP) - https://einvoice1.gst.gov.in/ and is mandatory for B2B transactions above ₹5 crore turnover.	https://einvoice1.gst.gov.in/

PUBLIC SERVICES PROVIDED TO CORPORATE TAXPAYERS – 2

2.2. Data Management and System Integration

B-Ready assessment area	Relevant Provisions/Links	Link
Tax registration fully automated or online	<p>Point 67 indicates that on approval of SPICe+ forms, the Certificate of Incorporation (Col) is issued with PAN as allotted by the Income Tax Department.</p> <p>A company seeking incorporation in India needs to submit a common application Form on the Ministry of Corporate Affairs website for the issue of registration/ Incorporation certificate and for tax registration purposes. Thus, incorporation and tax registration are done in a single process, and no additional interaction is required. The certificate of incorporation issued to the applicant company includes the taxpayer registration number.</p>	https://www.mca.gov.in/content/dam/mca/pdf/SPICEplus-and-linked-filings-FAQs-V3-20230122.pdf?utm_source=chatgpt.com
Online Tax deregistration	The tax deregistration is fully online via raising a request on the relevant portal.	Income tax e-filing portal- https://www.incometax.gov.in/iec/foportal/ ; GST Portal- https://www.gst.gov.in
Single tax identification number for all company's taxes OR Single tax identification number for corporate income-based taxes, consumption-based taxes and employment-based taxes and social contributions	PAN will be used as the common identifier for all digital systems of specified government agencies as per Para 64 of Budget Speech 2023-24. In GST, every business is assigned unique GSTIN which is PAN-based 15-digit number. GST is federal tax administrated by both Centre & States, due to which it is mandatory for business to get separate GSTIN for each state in which it conducts its business. First 2 digits of GSTIN represent state unique code, next 10 digits are PAN number of taxpayer, 13th digit is assigned based on number of registration within state, 14th digit is "Z" by default and last digit is for check code which may be alphabet/number.	https://www.indiabudget.gov.in/doc/bspeech/bs2023_24.pdf ; https://services.gst.gov.in/services/searchtpbypan ; https://services.gst.gov.in/services/searchtp
Searchable online database exists	There is a searchable online database where information on corporate taxpayer's various details, including tax and registration details can be verified.	https://services.gst.gov.in/services/quicklinks/searchtxp
Online database is unified across all or some taxes and social contributions	The online database is unified to cover various taxes and registrations. The taxpayer online database has full national coverage and the database is accessible publicly, aligning with the 'One Nation, One Tax' vision. The taxpayer details can be accessed using the unified identification number (PAN) as well as the GST number (based on PAN).	https://services.gst.gov.in/services/quicklinks/searchtxp

B-Ready assessment area	Relevant Provisions/Links	Link
Online database covers all taxes and social contributions	The taxpayer online database has full national coverage and the database is accessible publicly, aligning with the 'One Nation, One Tax' vision. The complete taxpayer details can be accessed using the unified identification number (PAN) as well as the GST number (based on PAN).	https://services.gst.gov.in/services/quicklinks/searchtxp
Online database has full national coverage	The taxpayer online database has full national coverage and the database is accessible publicly, aligning with the 'One Nation, One Tax' vision. The taxpayer details can be accessed using the unified identification number (PAN) as well as the GST number (based on PAN).	https://incometaxindia.gov.in/Pages/Direct-Taxes-Data.aspx ; https://www.gst.gov.in/download/gststatistics

VIII. PUBLIC SERVICES PROVIDED TO CORPORATE TAXPAYERS – 3

2.3. Transparency

B-Ready assessment area	Relevant Provisions/Links	Link
Online publication of the annual performance report	Annual performance reports are published every year in the form of annual report and receipt budget.	https://www.indiabudget.gov.in/budget2025-26/doc/rec/allrec.pdf ; https://dea.gov.in/files/annual_reports_documents/AR%202024-25%20%28English%29.pdf
Audits on Annual performance of tax administration	Comptroller and Auditor General (C&AG) of India is constitutional body under Article 148 of constitution of India. It conducts audits of financial statements and operational statements of tax administrations. Audit reports of CAG including findings and recommendations are available online.	https://cag.gov.in/en/audit-report ; https://cag.gov.in/uploads/download_audit_report/2022/Report%20No.%2012%20of%202022_PA%20Trusts_English_(12-5-2022)-062f13ddf2d32c6.77327394.pdf ; https://cag.gov.in/uploads/download_audit_report/2023/Report-no---3-Goods-and-Services-Tax-2023-ENGLISH-(13-03-2023)-FOR-netuploding-06422c2e0bc9ff1.02197195.pdf
Online access to findings of an external review body	https://cag.gov.in/en/audit-report ; https://cag.gov.in/uploads/download_audit_report/2022/Report%20No.%2012%20of%202022_PA%20Trusts_English_(12-5-2022)-062f13ddf2d32c6.77327394.pdf ; https://cag.gov.in/uploads/download_audit_report/2023/Report-no---3-Goods-and-Services-Tax-2023-ENGLISH-(13-03-2023)-FOR-netuploding-06422c2e0bc9ff1.02197195.pdf	-
Taxpayer's perceptions surveys	Regular Webinars have been conducted by the Mumbai Zonal Unit of the DGTS on regular basis for the awareness of the Taxpayers. The various channels for conducting surveys are- Twitter (X): @dgtpsmumbaicbic, Email: mzu-dgtps@gov.in , YouTube: @dgtsmumbaizonalunit2363, Contact Numbers: 022-20832086, and Youtube channel link- www.youtube.com/@dgtsmumbaizonalunit2363 DGTS MZU Youtube video link – https://youtu.be/7IdPkFHANCs?si=EUVCrSS7MX0_NFjo	GST Feedback form- Survey - https://docs.google.com/forms/d/e/1FAIpQLSe9y-9zhfald4BwxUBDeT-qYfhTUkpZc4oRYfMhQ63W5B3aQ/viewform?usp=header
Online publication of the surveys' results	GST Feedback form- Survey - https://docs.google.com/forms/d/e/1FAIpQLSe9y-	-

B-Ready assessment area	Relevant Provisions/Links	Link
	9zhfald4BwxUBDeT - qYfhTUkpbZc4oRYfMhQ63W5B3aQ/viewform?usp=header	
Availability of the code of ethics	https://incometaxindia.gov.in/Documents/taxpayer-charter.pdf Taxpayers' charter is available on the website. Besides, there are CCS (CCA) Rules, 1965 and Central Vigilance Manual issued by Central Vigilance Commission for vigilance administration, and also Citizens' Charter available online.	https://www.cbic.gov.in/entities/cbic-content-mst/MTQzMTg%3D ; https://incometaxindia.gov.in/Documents/citizen-charter-declaration.pdf ; https://dopt.gov.in/ccs-cca-rules-1965 ; https://cvc.gov.in/guidelines.html ; https://www.cbic.gov.in/entities/cbic-content-mst/MTY5NDM%3D
Consequences for violations of the code of ethics are provided	Chapter III-VI, VIGILANCE MANUAL, 2005; Part IV-IX, THE CENTRAL CIVIL SERVICES (CLASSIFICATION, CONTROL & APPEAL) RULES, 1965 The Central Vigilance Commission (CVC) has issued Central Vigilance Manual for vigilance administration. Further, the CVC has issued Comprehensive Guidelines for Complaint Handling Mechanism. Further, the CCS (CCA) Rules are also issued. Together, these guidelines contain provisions outlining consequences including warning letter, temporary suspension, or dismissal, among others.	-
Presence of tax ombudsman or equivalent authority	CPGRAMS (Centralised Public Grievance Redress and Monitoring System) is an online platform available to the citizens 24x7 to lodge their grievances to the public authorities on any subject related to service delivery	https://pgportal.gov.in
Presence of an anti-corruption agency	Central Bureau of Investigation (CBI)- https://cbi.gov.in/ ; Lokpal- https://lokpal.gov.in ; Central Vigilance Commissioner (CVC)- https://www.cvc.gov.in .	-

PUBLIC SERVICES PROVIDED TO CORPORATE TAXPAYERS – 4

2.4. Tax Audits and Related Disputes

B-Ready assessment area	Relevant Provisions/Links	Link
Online availability of annual national tax audit plan	Tax audit of the selected persons is done as per the provisions of Chapter XIV of the Income-tax Act, 1961. The Chapter XIV contains Sections 139 to 158 and deals with procedure of assessment. For example, Section 143 of the Income Tax Act, 1961 is regarding the assessment procedure upon filing of an Income Tax Return (ITR) under section 139, or in response to a notice under sub-section (1) of section 142 of the Act. Further, Section 144B talks about the procedure in faceless manner for the assessment or reassessment. The 'Guidance for Taxpayers in respect of National Audit Plan for GST' is available online.	https://incometaxindia.gov.in/layouts/15/dit/Pages/viewer.aspx?grp=Act&cname=CMSID&cval=102120000000091184&searchFilter=&k=undefined&IsDlg=0 ; https://incometaxindia.gov.in/layouts/15/dit/Pages/viewer.aspx?grp=Act&cname=CMSID&cval=102120000000091181&searchFilter=&k=undefined&IsDlg=0 ; https://incometaxindia.gov.in/Pages/acts/income-tax-act.aspx ; https://www.cbic.gov.in/entities/cbic-content-mst/ODkzMw%3D%3D
Annual national tax audit plan covers all core taxes	Chapter XIV, Income-tax Act 1961 ; Section 65 CGST Act ; Rule 101 of CGST Rules, GST Audit Manual, 2019. Tax audit done as per Chapter XIV of the Income-tax Act, 1961 covers corporate income-based taxes. Further, The annual tax audit plan issued by DG Audit, CBIC covers Goods and Services Tax (GST), which is a consumption-based tax.	-
Tax audit manuals and guidelines are publicly available	Tax audit of the selected persons is done as per the provisions of Chapter XIV of the Income-tax Act, 1961. The persons, whose case is selected for audit, are made aware of the reasons for selection of their case. Also, GST Audit Manual, 2019, Manual for Customs Post Clearance Audit, 2023 and Guidance for Taxpayers in r/o National Audit Plan for GST are available online on the CBIC website.	https://incometaxindia.gov.in/Pages/acts/income-tax-act.aspx ; https://www.incometax.gov.in/iec/foportal/help/respond-to-e-proceedings ; https://www.cbic.gov.in/entities/cbic-content-mst/ODkzMw%3D%3D ;

B-Ready assessment area	Relevant Provisions/Links	Link
First-Level Independent Review Mechanism- Independent internal review	Under Section 246 & 246A of the Income-tax Act, 1961 taxpayer can file appeal before JCIT (Appeals) & CIT (Appeals). For ensuring independence of complaint review mechanism, it is provided that no orders/instructions/ directions can be given to JCIT (Appeals) & CIT (Appeals) in exercise of their appellate functions (proviso (b) of section 119(1) of Income-tax Act, 1961).Further, aggrieved taxpayer may file appeal to Appellate Authority (that acts independently from tax administration) u/s 107 of CGST Act, 2017 read with Rules 108 & 109 of CGST Rules, 2017, within 3 months from date on which said decision/order is communicated to such person. Appeals filing feature available to taxpayers on GST portal.	-
Second-Level Review Mechanism- Escalation of disputes to the next level	Articles 226/32 of the Constitution of India. The taxpayer can file a writ petition under Articles 226/32 of the Constitution of India and the writ may be allowed or the relevant Appellate Authority may be directed to decide the issue.	-
Second-Level Review Mechanism- Graduate complaint mechanism	Corporate Income Tax- As per provisions of Section 253 of the Income-tax Act, 1961 any taxpayer can file an appeal before Income Tax Appellate Tribunal (ITAT). Consumption-based tax (GST)- There are two stages of appeal. Firstly, appeal to an independent Appellate Authority as per provisions of Section 107 of CGST Act, 2017, followed by an appeal to the tribunal as per Section 112 of the CGST Act,2017, which are in the process of being set up and should be functional soon. If the taxpayer decides to appeal further, it can be taken up with the jurisdictional High Court and sequentially with the Apex/Supreme Court of India.	-