



आरोहण  
राष्ट्र का नवसृजन



75  
Azadi Ka  
Amrit Mahotsav



# आरोहण

राष्ट्र का नवसृजन





1946-1960



1961-1970



# THE PROGRESS OF DIRECT TAXES...

1971-1980



# THE JOURNEY OF IRS OFFICERS...

1981-1990



2011-2022



2001-2010



1991-2000







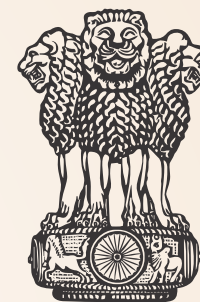




## North Block, New Delhi Seat of Central Board of Direct Taxes







सत्यमेव जयते

**Nirmala Sitharaman**  
Minister of Finance and Corporate  
Affairs, Govt. of India





# MESSAGE

**I**t is a pleasure to know that on the occasion of celebration of 75 years of Independence under Azadi Ka Amrit Mahotsav the Income Tax Department is bringing out an e-book titled 'Aarohan'. The e-book captures the contribution of IRS batches to the growth and progress of the tax administration.

The Government has been at the forefront of initiating reforms in the area of Direct Taxes. These include both legislative and administrative reforms. These reforms have eased the lives of common taxpayers and simplified taxation. Measures like pre-filing of ITR, Faceless Assessment and Appeal, Instant PAN and Updated Return have led to ease of tax compliance. In addition, measures have been taken to curb tax evasion through the enactment of Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 and the Benami Transactions (Prohibition) Amendment Act, 2016.

Over the last 8 years, guided by the twin goals of "Atmanirbhar Bharat" and "Maximum Governance, Minimum Government", the Income Tax Department has transformed in order to deliver better and improved services to the taxpayers. The Department has demonstrated that it embraces positive change and is capable of effectively contributing to national pride and self-reliance. This e-book takes us through the journey of IRS batches through 75 glorious years of Independent India.

I congratulate the IRS officers and staff of the Income Tax Department for publishing 'Aarohan' and wish them all the very best for their future endeavours.

**(Nirmala Sitharaman)**

Hon'ble Minister of Finance and Corporate Affairs, India











सत्यमेव जयते

**Pankaj Choudhary**  
Minister of State for Finance,  
Govt. of India

## MESSAGE

I am glad to know that the Income Tax Department is celebrating Azadi Ka Amrit Mahotsav and is showcasing the role of IRS batches in its transformation from being not only a law enforcement agency but also a responsive and service-oriented organization. I am happy to learn that on this occasion, it is coming out with an e-book- 'Aarohan' which gives a glimpse about different IRS batches over the decades since Independence.

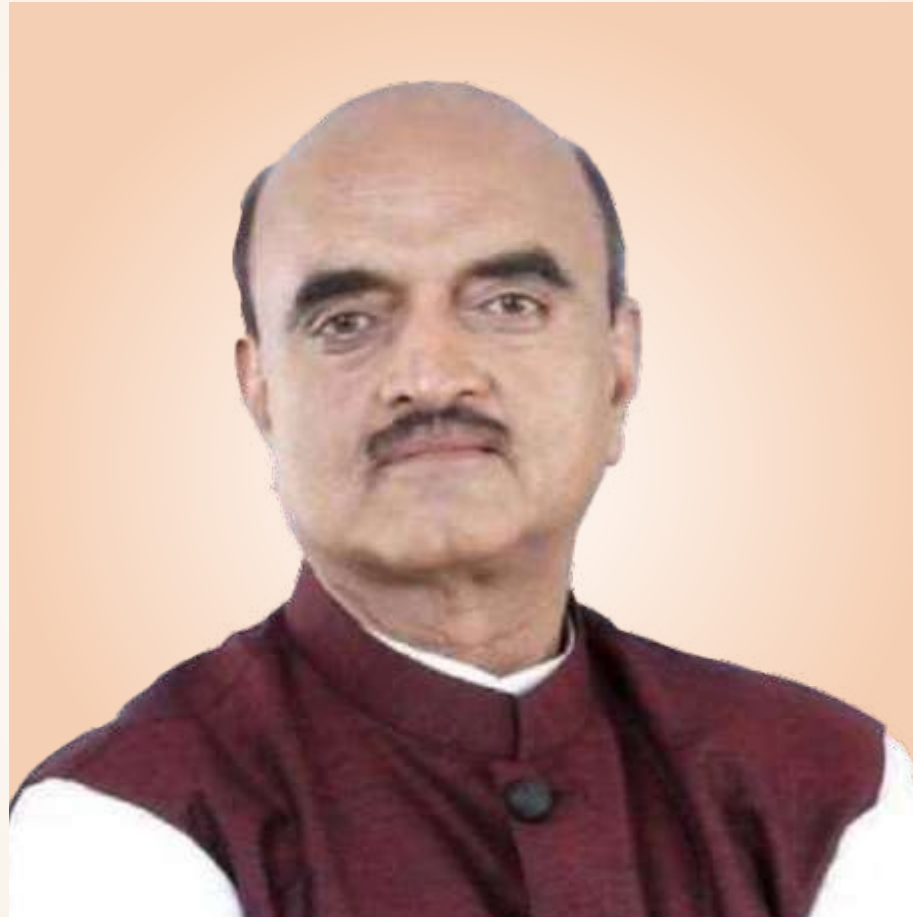
I congratulate the Income Tax Department on their achievements and wish them all the success in their future endeavours also. May they continue to work with the same dedication, zeal and enthusiasm.

(Pankaj Chaudhary)

Hon'ble Minister of State for Finance, India









सत्यमेव जयते

**Dr. Bhagwat  
Kishanrao Karad**  
Minister of State for Finance,  
Govt. of India

## MESSAGE

**I**t gives me immense pleasure to know that the Income Tax Department is releasing an e-book, 'Aarohan' on the occasion of Azadi Ka Amrit Mahotsav.

I am very pleased that the Department is documenting the journey of the IRS batches from the year after Independence over the decades. Several major reforms have been undertaken in the Department which have significantly improved the taxpayer services by simplification of procedures and effective use of technology. I believe that the Department would continue to work in this direction and contribute to the nation's growth and development.

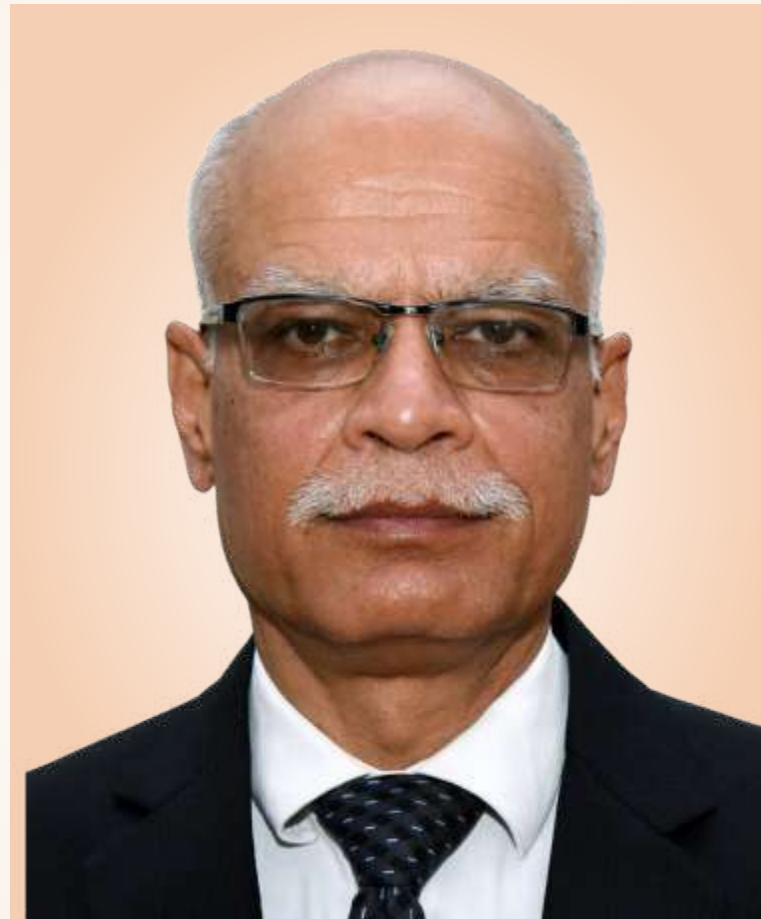
I congratulate all the officers and staff of the Income Tax Department and wish them all success.



**(Dr. Bhagwat Kishanrao Karad)**  
Hon'ble Minister of State for Finance, India









सत्यमेव जयते


**Tarun Bajaj**  
Revenue Secretary

## MESSAGE

**T**he recent times have been quite challenging for the country and it is a matter of great satisfaction that the Income Tax Department has led by example in not only raising the bar of excellence but also evolving themselves into providing dynamic, transparent and effective service to the nation.

This e-book would be a source of inspiration for the younger generation of officers who can learn from the rich contribution of the Income Tax Department in diverse fields. I am confident that the journey has been very enriching from the time of Independence, right into the new millennium.

I congratulate the Income Tax Department and particularly the IRS fraternity on the release of this e-book on the occasion of Azadi Ka Amrit Mahotsav.



(Tarun Bajaj)

Revenue Secretary







**Sangeeta Singh**  
Chairperson, CBDT



# MESSAGE

**T**he Income Tax Department has been at the centre-stage in collecting revenue for the Government and contributing in the development of modern India. The Department is celebrating Azadi Ka Amrit Mahotsav as a part of national celebrations. “Aarohan” documents the journey of Income Tax Department and the Indian Revenue Service over the years.

Taxes are as old as civilization. The e-book briefly narrates how taxes were collected earlier. In post-independence India, taxes have evolved into becoming an important catalyst to achieve inclusive and sustainable growth in the economy.

Today, the entire ecosystem of taxation has undergone tremendous transformation from 1961. PAN is obtained online, Returns are filed online, tax credits are verified online, refunds are issued online, assessment is conducted online and appeals are also filed online. The taxpayer services have improved significantly through the use of technology. There are very few tax administrations across the world that work on an entirely online taxation ecosystem. The tax administration in India is led by the officers of the Indian Revenue Service. In this background, “Aarohan” documents the journey of the successive batches of IRS officers.

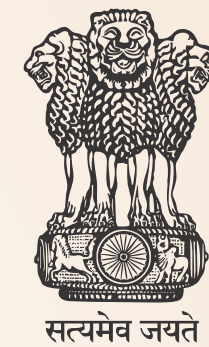
I congratulate our team who has worked tirelessly to bring out this e-book in a short time. Together, it should be our endeavour to implement the tax laws and to collect revenue to help realize our country's progress towards becoming a 5 trillion economy.

**(Sangeeta Singh)**

Chairperson, CBDT







Archana Choudhary  
Pr. DGIT (Admn & TPS)



# FROM THE DESK OF PRINCIPAL DG

**T**he Income Tax Department has initiated a range of strategic changes in conformity with the national goal of economic growth and structural transformation. Digitization has transformed all aspects of economy, information and communication technology (ICT) and payment systems. The officers of the Income Tax Department have been at the center of bringing about extensive reforms which would help to create meaning and value in the lives of common citizens and the taxpayers.

A sincere effort has been made by the team of Pr. DGIT (Administration and TPS) under the leadership of the Chairperson and Members of Central Board of Direct Taxes, to bring to you a glimpse of the different IRS batches over the decades. This e-book shall serve as a historical reference about the Income Tax Department and its journey over the years till now.

The team at Pr. DGIT (Administration and TPS) takes pride and in all humility, presents this narrative with references from the past and present. The book shall open a window into the world of IRS family. I wish our officers and staff more glory, laurels and achievements. May we create a history we are proud to narrate.

**(Archana Choudhary)**

Pr. DGIT (Admn & TPS)





VISION

## OUR VISION



*To partner in the nation building process through progressive tax policy, efficient and effective administration and improved voluntary compliance*





MISSION

# OUR MISSION

- To formulate progressive tax policies
- To make compliance easy
- To enforce tax laws with fairness
- To deliver quality services
- To continuously upgrade skills and build a professional and motivated workforce



# OUR VALUES

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Our Values will steer us through the journey towards realising our Vision and be reflected in all our decision making processes.

<b>Integrity</b>	“We discharge our duties truthfully, honestly and transparently”
<b>Accountability</b>	“We are responsible for our actions and outcomes”
<b>Responsiveness</b>	“We are sensitive, prompt, fair and objective in our dealings with our stakeholders, fostering mutual trust”
<b>Professionalism</b>	“We strive for improving performance and competence with a focus on achieving excellence”
<b>Innovation</b>	“We encourage new ideas, methods, processes and practices”
<b>Collaboration</b>	“We work together with our stakeholders and partners to achieve common goals”





**INCOME TAX DEPARTMENT**



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## Introduction

Taxation and Civilization co-exist. Taxation is as old as and as significant as human civilization itself. Taxes nurture civilizations and help expand and perpetuate them. Taxes are cornerstones of growth and development of any society.

Taxes in India have been the subject matter of economic treatises like Kautilya's Arthashastra. Tax administrators of those eras were an important arm of sovereign power, providing an assured supply of revenue into the coffers of the king to be used for financing various activities for the benefit of his subjects. In British India, Income-tax was introduced in 1860. Post-independence, the Income-tax Act, 1922 was amended and replaced by Income-tax Act, 1961.

In the 75 years since independence, the Income Tax Department has come a long way, strengthening the financial and economic health of the nation assisted both by the leadership provided by the officers of the Indian Revenue Service and the concerted efforts of the Income Tax Department as a whole.

Every officer, through training and experience, gains the relevant knowledge and skillsets to administer direct tax laws in the country. The Income Tax Department has seen several outstanding officers since 1944, when the Indian Revenue Service was first constituted. "Aarohan" is an attempt at documenting the achievements of the Income Tax Department along with the journey of IRS Officers.

In the background of Azadi ka Amrit Mahotsav, as the nation celebrates 75 years of Independence, Aarohan narrates the contribution of the Department in the growth of the nation along with the journey of IRS Officers.



75  
Azadi Ka  
Amrit Mahotsav







## The Origins

In the year 1924, the Central Board of Revenue Act constituted a Central Board of Revenue - a statutory body also administering the Income-tax Act. Commissioners of Income Tax were appointed for each province and Assistant Commissioners and Income Tax Officers were placed under their control. Officers from the ICS manned top posts and the lower echelons were filled through promotions from the ranks. Subsequently, a dedicated Service for the Income Tax Department was established in 1944 with a motto of **कोष मूलो दण्डः** i.e. “Treasury is the backbone of administration”.

The first batch of Income Tax Officers (Class-II) was directly recruited in the year 1944 through the 1943 examination conducted by the Federal Service Commission for IA&AS and Allied Services. The recruitment of Income Tax Officers (Class-I) started in 1945 with the recruitment of 18 officers through the IA&AS and Allied Services Examination of 1944. The service was then known as Income Tax Officers (Class-I) Service. After the Union Public Service Commission was constituted, the recruitment was done through the combined civil services examination. In 1953, the Service was recognized as an independent Central Service and was named Indian Revenue Service.

This e-book narrates the story of contribution of direct taxes and the evolution of the Income Tax Department along with different batches of IRS. Over the decades, the Department has modernized itself, embraced new technologies and developed efficient processes to provide taxpayer services.

The perseverance, team work and grit displayed by officers and officials have given extraordinary results.



## **Income Tax Department – In Numbers**

The Income Tax Department, led by the Officers of the Indian Revenue Service is amongst the largest revenue collectors for the Government of India. In a majority of the years in the last two decades, growth in direct taxes has outmatched the GDP growth of the country. Over 7.14 crore Income Tax Returns (ITRs) for the AY 2021-22 were filed upto March 31, 2022 and net direct taxes of approximately Rs. 14.09 lakh crore were collected in the Financial Year 2021-22. This is the highest figure of direct tax collection in independent India. This achievement was possible due to the efforts of the officers, officials and staff of the Income Tax Department.

## **Different Roles of IRS Officers**

The Indian Revenue Service provides the leadership to the Income Tax Department. In addition to being active service providers to the taxpayers of this nation, officers also uncover financial avoidance and evasion, sifting through brick walls and legal camouflage. IRS officers also serve as the nation's tax diplomats, representing the country across the world while learning and understanding international best practices to be implemented in India. IRS Officers also contribute when posted in various statutory organisations, constitutional bodies, diplomatic groupings, economic and financial committees, investigative cells and international organizations.











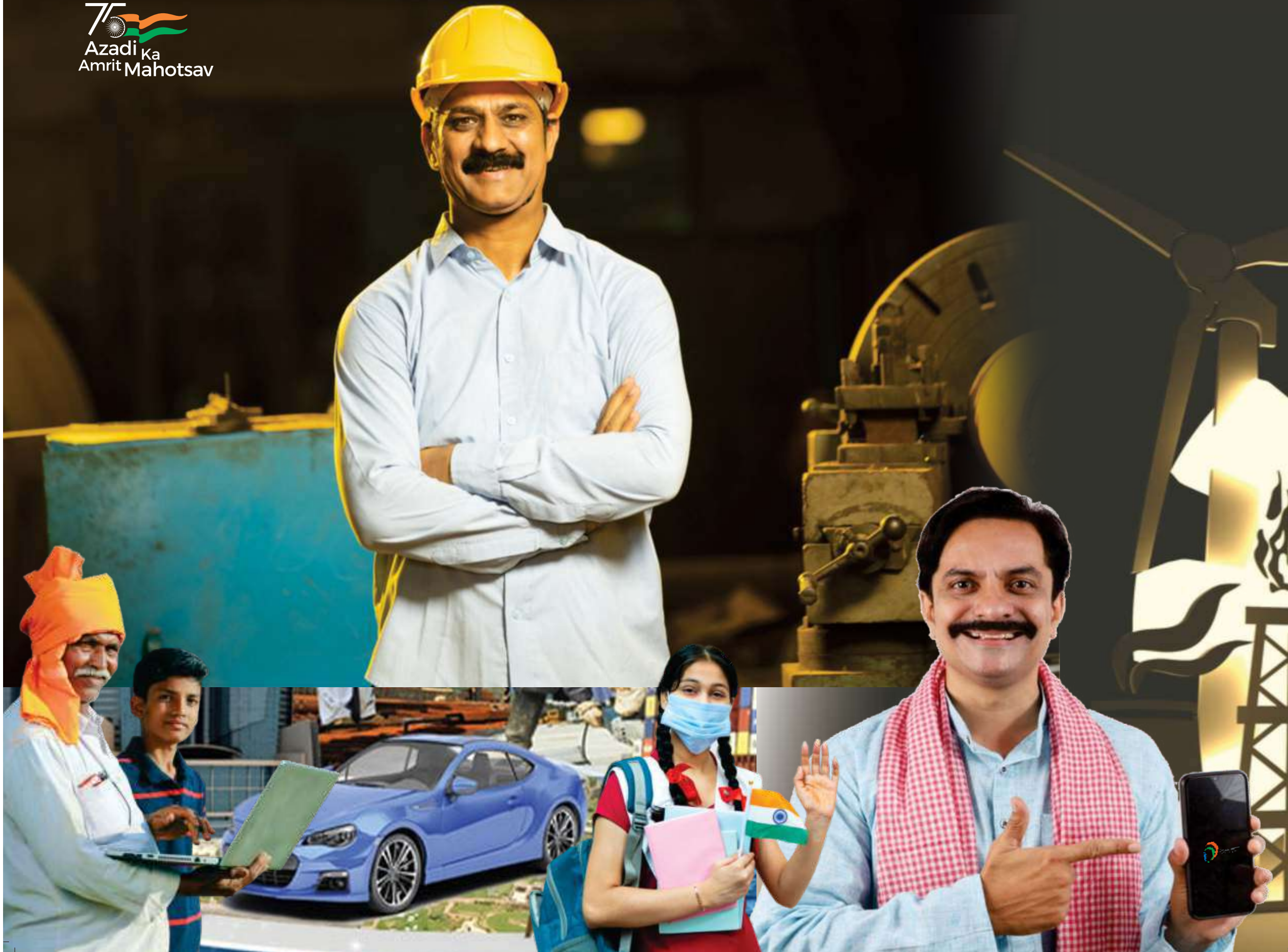
Officers of the Indian Revenue Service have served in some of the highest constitutional bodies in the country including the Election Commission of India and the Central Vigilance Commission. Quite fittingly, officers of the IRS, with a lifelong career in the fields of investigation, policy framing and analysis, detection of financial fraud and administration of tax law have significantly contributed to these organisations. They have also participated and administered responsibilities at senior levels in various international bodies like The Organisation for Economic Co-operation and Development (OECD), United Nations (UN), International Monetary Fund (IMF) and the World Bank where they have led the views of India and developing countries.

IRS officers have set high standards of professionalism while working in several Enforcement/ Intelligence Agencies of the country including the Enforcement Directorate, Central Bureau of Investigation, Narcotics Control Bureau, National Technical Research Organisation, Research and Analysis Wing and Intelligence Bureau. They have served at various levels in the government as Personal Secretaries and also as Officers on Special Duty to several Ministers at both Central and State levels. An IRS officer has also served in the Territorial Army and received a peacetime gallantry award.

Officers of the IRS also serve in the different Ministries and Departments of the Government of India contributing their best to that Ministry/Department other than their own.



75  
Azadi Ka  
Amrit Mahotsav







## The Future of the IRS

As the nation forges ahead, the IRS would shoulder the important responsibility of leading the IT Department to deliver its best in the period of Amrit Kaal.

As technology is rapidly expanding in the financial and economic sector, the leadership of the Income Tax Department is making all efforts to imbibe modern technological tools to make the Department more modern, robust, transparent and taxpayer friendly. The Faceless Assessment Scheme, Faceless Appeals, Non-filers Management System, faster processing of the returns by CPC, Bengaluru, e-filing 2.0, e-nivaran, data mining and analysis and increased use of Artificial Intelligence are some of the steps that would continue to lead the digital transformation in the taxation setup.

As we celebrate Azadi ka Amrit Mahotsav, the leadership of the Income Tax Department promises to re-dedicate itself to the vision, mission and the values of the Department and reposes faith in the younger generation of officers to take forward the dream of modern India.





**(1946-1960)**

# **Tax Pioneers of Independent India**

# ***CHAPTER***







### **Batch: 1-3**

The above photo is of those officers who led the Income Tax Department in the earliest days of independent India.





(1946-1960)  
(Tax Pioneers of  
Independent India)

**A**fter independence, India stood as the largest democracy in the world with several challenges and constraints in its path of development.

The Second World War caused inflation to spiral beyond control. 1947 saw partition and this impacted the country's economy in ways more than one. The main aspiration of India's leaders at the time of independence was to launch a vigorous economic plan for development and raise the living standard of our people. While a massive influx of refugees imposed a heavy burden on the central exchequer, import of food grains for local consumption created enormous stress on the country's finances.

The Income Tax Department, under the leadership of the earliest IRS Officers of the country, realized the significance of fiscal measures to boost business enterprise. Rates of different taxes were cut down considerably. This was aimed at broad-basing the economy, encouraging savings and stimulating production.





**Batch: 4**





**5<sup>th</sup>**



**Batch**





## Batch: 6

This era was also characterized by considerable emphasis on development of investigation techniques. In 1947, Taxation on Income (Investigation) Commission was set up. The object of the Investigation Commission was to bring to light huge fortunes which had been amassed by people during the war years and the evasion of taxes on these amounts. Certain powers of the Commissioner were declared ultra-vires by the Supreme Court and cases referred to the Commission after 1950 were deemed invalid. However, the necessity of deep investigation had by then been realized. Consequently, in the year 1952, the Directorate of Inspection (Investigation) was set up, which continues to be robust institution till today, to fight the menace of tax evasion. For the very first time, a Voluntary Disclosure Scheme was introduced in the year 1951. Also, in 1951, on account of the steadily falling revenues from Business Profits Tax, the same was proposed to be abolished.





In 1953, the Indian Revenue Service was recognized as an independent Central Service. So, the 6th batch was the first to be called “IRS”, which is still being used today. In 1953, the FM announced the setting up of Taxation Enquiry Commission under Dr. John Matthai. The terms of reference of the Commission covered taxation in all its aspects, Central, State and Local.



**7<sup>th</sup>**



**Batch**





**8<sup>th</sup>**



**Batch**





**Batch: 9**

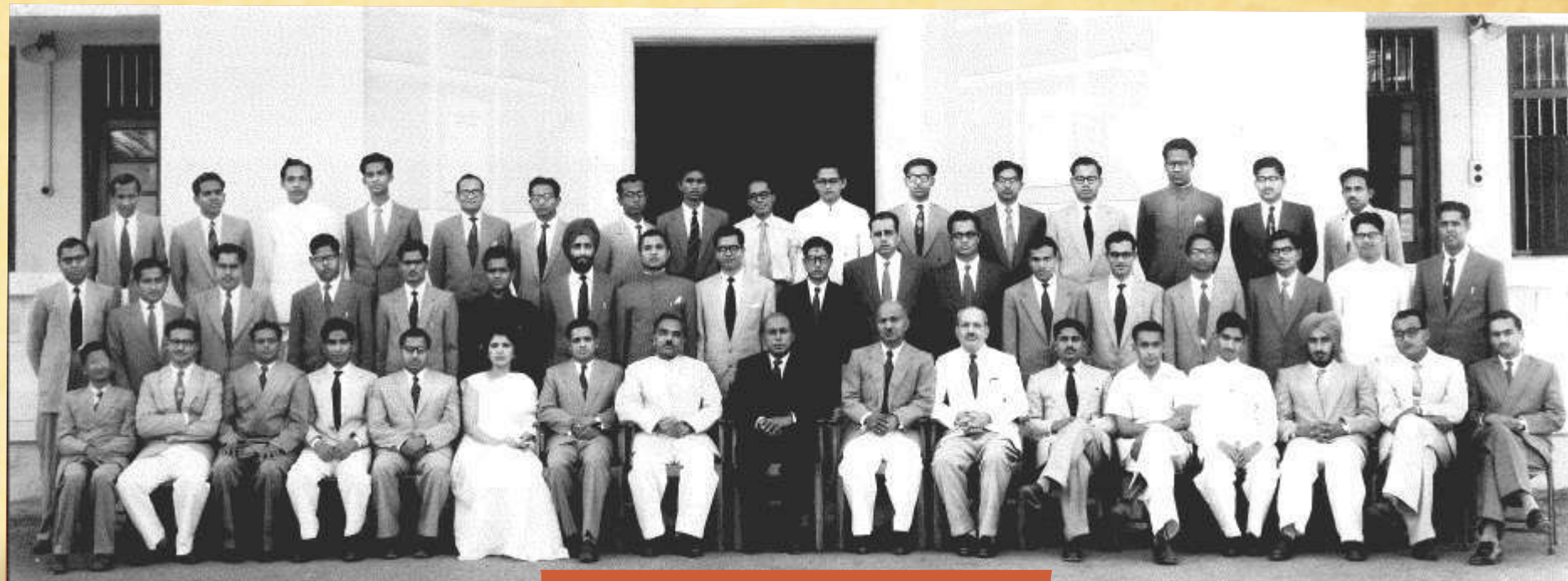
As the scope of work of the Income Tax Department increased rapidly, matching the growth of the Indian economy, the quality of assessments and their review was considered important. This was the time when the department started an internal audit system. The objective was to provide a system of checking the accuracy of the assessments made by the Assessing Officers (Aos). The increase in 'large income' cases necessitated checking of the work done by departmental officers. Thus in 1954, the Internal Audit Scheme was introduced in the Income Tax Department. The 9th batch was the first batch to implement the above system in the field.





**Batch: 10**





## **Batch: 11**

1957 was a watershed for the Income Tax Department. The Taxation Enquiry Commission of 1953 had recommended that the Department may be armed with powers of search and seizure in order to uncover cases of tax evasion. The experience with the Income Tax (Investigation) Commission had shown that there were several tax evasion cases with substantial undeclared income that got accrued during the Second World War. Accordingly, in 1957, the Government of India proposed to give the Department, powers of search and seizure.





**Batch: 12-13**





**Batch: 13-14**





**Batch: 14**





The importance of systematic and elaborate training on aspects of taxation was realized. To implement this, a comprehensive training machinery was necessary. This led to the establishment of a training center for the officers, which was an unprecedented decision for the Department. In 1957, the training of directly recruited IRS officers was started in Income Tax Officers Training College at Nagpur. Today, this premier institute functions as an attached office of the Board under a Principal Director General and is known as the National Academy of Direct Taxes.

This was the period when need for publicity was felt by the Department to create awareness amongst the common people and taxpayers. For the said purpose, the Department instituted the Directorate of Inspection (Research, Statistics & Publications) which is today known as Directorate of Public Relations, Printing and Publicity. This step of the government played an important role in the Department reaching out to its taxpayers effectively. This Directorate has, in addition to its publications in print and conventional media, also initiated campaigns in social media by engaging with the taxpayers regularly.







CHAPTER

# 2

(1961-1970)

## Beacons of Nation Building











**BATCH 15-16**





This decade witnessed major and progressive structural and legislative changes in the Income Tax Department with a progressive approach. The aim was to give an impetus to the important transformations taking place in the country like industrialization and green revolution for which strengthening the legal and administrative aspects of direct tax administration was required.

Income-tax Act, 1961 came into existence w.e.f. 1-4-1962 and continues to be the law with amendments over the years.

This decade also saw the commencement of Revenue Audit in the Department.





**BATCH 17-18**





In 1963-1964, under the Central Board of Revenue Act, 1963, Central Board of Revenue was bifurcated into a separate board for Direct Taxes known as Central Board of Direct Taxes (CBDT) and a separate board for Indirect Taxes, which is today known as Central Board of Indirect Taxes and Customs (CBIC). Each Board was subject to the control of the Central Government. For the first time, an officer from the Income Tax Department became Chairman of CBDT, with effect from 1-1-1964.





BATCH 19-20

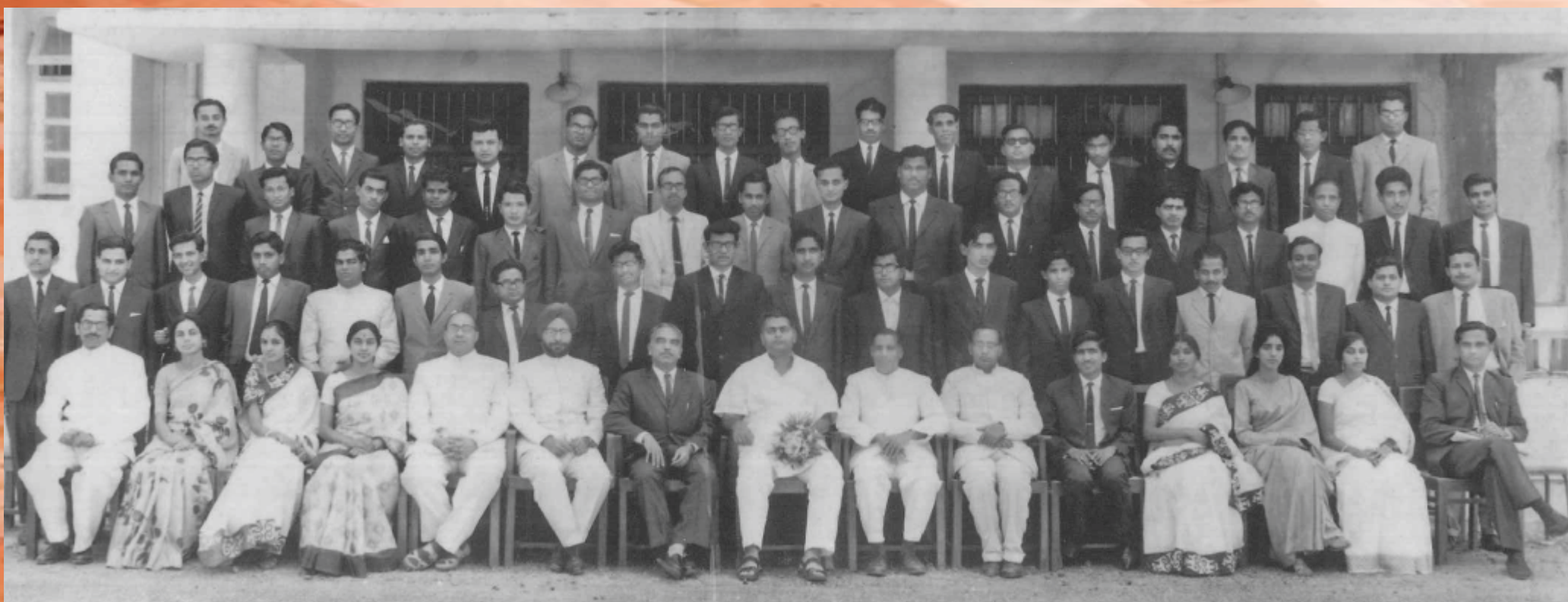




During this period, Annuity Deposit Scheme, 1964 was introduced replacing the earlier scheme of Compulsory Deposits. These schemes were aimed at national development through incentivizing deposits. The Annuity Deposit Scheme was a much more elaborate scheme that repaid the deposit in ten annual instalments. It is prescribed that a deposit made in a specified bank account would be eligible for deductions from taxable income.

To give a major boost to revenue collection, a Voluntary Disclosure Scheme came into operation in the year 1965 with an aim to provide a window to tax evaders for disclosing income that was hitherto undisclosed. The scheme assured concessional rate of tax levied on the concealed income. To incentivize participation in this scheme, a provision was made for not penalizing the declarant under prescribed conditions.





### BATCH 21

The year 1966 saw the introduction of Special Recovery Units. These units were vested with extensive powers to recover government dues from tax defaulters.

The Department expanded its footprint by the formation of the Intelligence Wing, placed under the charge of Directorate of Inspection (Investigation). It worked towards the broad objective of detecting tax evasion and creating deterrence.



In 1968, a Committee was appointed by the Government under Shri S. Bhoothalingam for recommending various policy measures to simplify and rationalize the existing structure of direct taxes. One of the main recommendations was that changes in the tax laws and rate of taxation should be applied prospectively to current incomes.

The year 1968 saw a significant expansion in the TDS regime. Interest on deposit, loans or other borrowings, as well as fees for professional services, brokerage and commission payable by banks, companies and other organized entities came under the ambit of TDS.



**BATCH 21-22**





**BATCH 23**





The year 1969 saw the direct recruitment of Class II Income Tax Officers in the Department.

Recovery of taxes raised by the Department is a critical function in the overall revenue collection agenda of the government. In order to boost this arm of tax administration, tax recovery functions which were hitherto performed by Income Tax Officers working as Assessing Officers (earlier performed by State Government officials), were given to Tax Recovery Officers (TRO). The role of TRO has become crucial in augmenting tax revenue.







CHAPTER

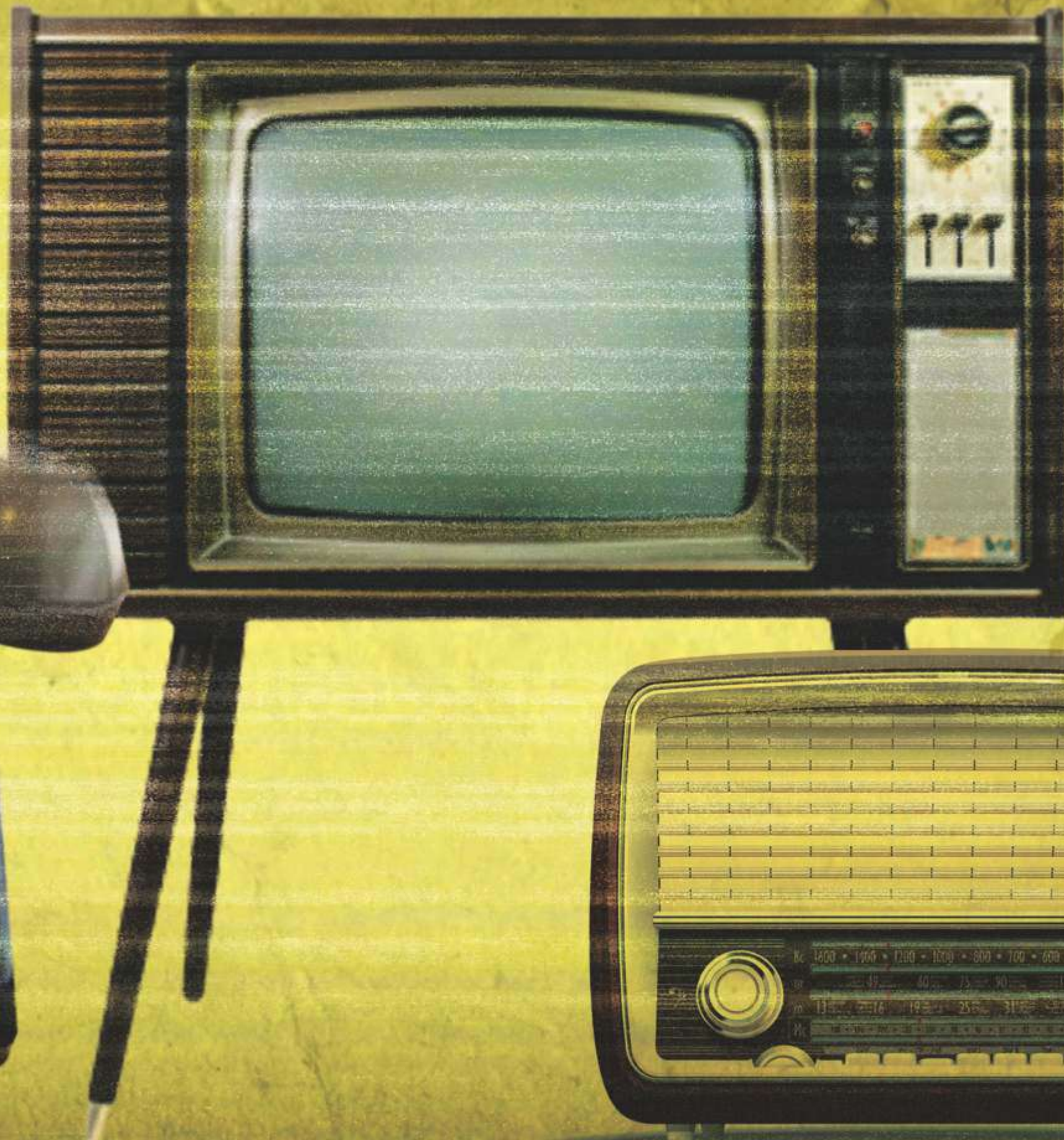
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(1971-1980)

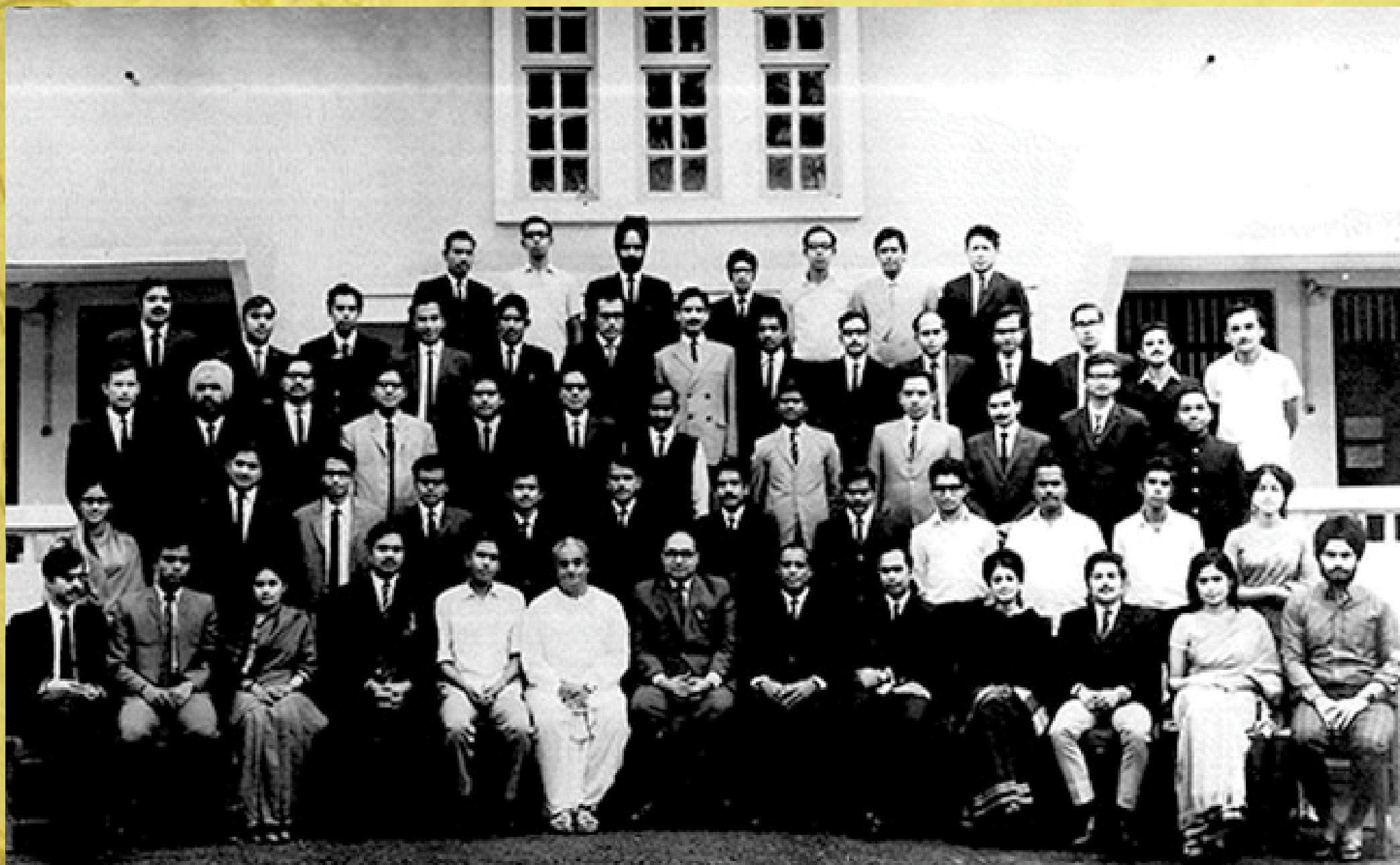
Decade of New  
Hopes and Aspirations











**BATCH 24**





India celebrated its 25th year of Independence and a massive crowd congregated at the historic Red Fort for the traditional Independence Day speech as a part of these celebrations. The Prime Minister, while lauding the Indian forces for the victory in the 1971 war, emphasized the importance of winning on the economic front for real growth and development of the country.

This decade marked several firsts for India, all of which had a long term impact on the country. While victories in the 1965 and 1971 wars boosted India's prestige across the world, it also dented the country's capability to fight the massive droughts which led to severe devaluations in the currency. In order to check the growth of monopolies and other economic fraud, the Monopolies and Restrictive Trade Practices Act, the Patent Act and the Foreign Exchange Regulation Act were passed. To cut on luxury consumption and gather resources, tax rates remained as high as 97.5% at the beginning of the decade.

The Department was also evolving with the changing needs. In the year 1971, the Direct Taxes Enquiry Committee chaired by Shri Justice K.N. Wanchoo submitted its report, which attributed large-scale tax evasion to confiscatory tax rates and recommended reducing marginal rates to 70 percent. This change was implemented in 1974-75 when the tax rate was brought down to 77 percent including a 10 percent surcharge.

Summary Assessment Scheme was introduced in the year 1971 by the Taxation Laws Amendment Act, 1970 with effect from 1st April 1971. This Scheme, introduced as Section 143(1) of the Income-tax Act, 1961, empowered the assessing officer to make adjustments to the income or loss declared in the return summarily, as per prescribed conditions. The aim was to simplify and conclude assessments which did not involve substantial points of dispute.





**BATCH 25**





Some new divisions were also introduced in the Department during this period. One such Division was the Special Cell, introduced in 1972, within the Directorate of Inspection (Investigation) to enhance the efficiency and effectiveness of the Department with respect to big industrial houses. With an aim to counter evasion of taxes, a new cadre of posts known as Inspecting Assistant Commissioner (IAC) (Acquisition) was created. The IAC was appointed as Competent Authority in respect of acquisition of immovable properties in identified cases of transfer [Chapter XXA of the Income-tax Act, 1961].

In 1972, the Directorate of Income Tax (O&M Services) came into existence on the recommendations of the Direct Taxes Enquiry Committee (Wanchoo Committee). It started functioning in April, 1973. This Directorate functioned as an internal management consultant to the Central Board of Direct Taxes.

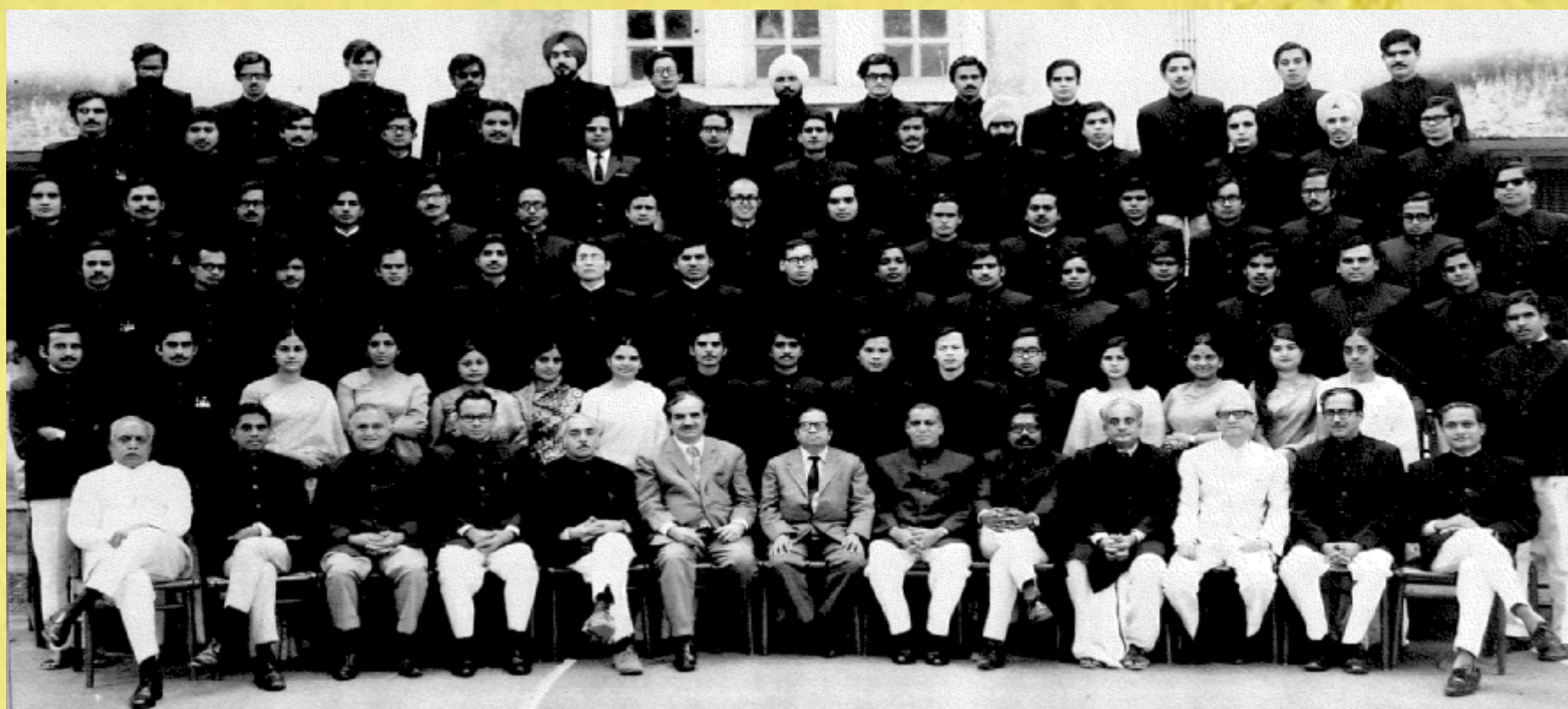
Prior to 1970s, assesseees were identified by their General Index Register (GIR) Number. The GIR number was unique only within an Assessing Officer's Ward / Circle but not on a pan- India basis. To overcome this lacuna, Permanent Account Number (old series) was first introduced in 1972 and made statutory w.e.f 1st April, 1976 under Section 139A of the Income-tax Act, 1961.





**BATCH 26**





## BATCH 27

To make the functioning of the Department more effective and result-oriented in 1974, an Action Plan for Income Tax Officers was introduced for the first time. A Special Cell specializing in Smugglers' cases was also created during this period.

With effect from 01.04.1976, by introduction of Chapter XIXA in the Income-tax Act, 1961, Settlement Commission was created as a forum for alternate dispute resolution and to avoid prolonged litigation. The Income Tax Settlement Commission functioned as a premier alternative dispute resolution body for a long time.





**BATCH 28**



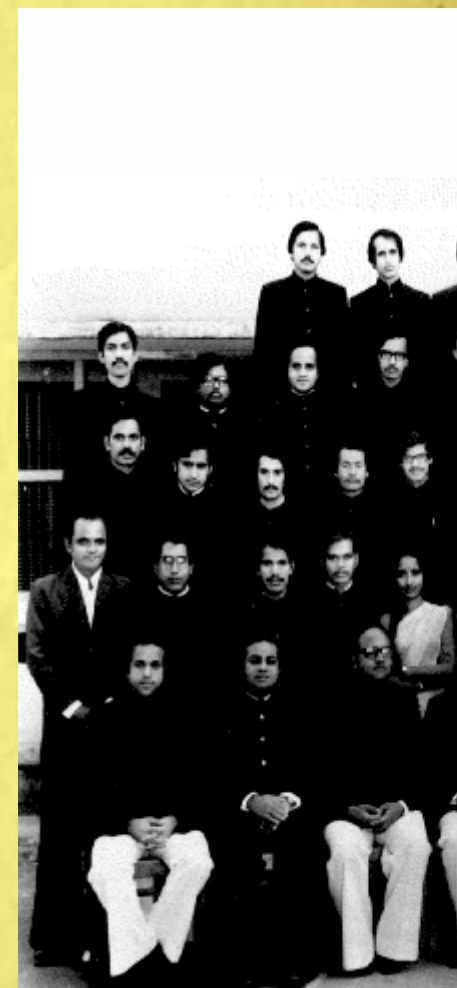


**BATCH 29**





**BATCH 30**







**BATCH 31**

To resolve early, the taxpayer litigation arising out of assessments, a new cadre of Commissioner (Appeals) was introduced in 1978. For recovery of difficult demands, the Department created a new Directorate of Inspection (Recovery). A separate Directorate of Inspection (Vigilance) came into existence by bifurcating the Directorate of Inspection (Investigation).





**BATCH 32**





**BATCH 33**

The 1970s witnessed an exponential growth in mass communication technologies like Radio and Television. In tune with the times, the Department, in the year 1979, launched the Directorate of Inspection (Publications & Public Relations). It was created out of the Directorate of Inspection (R, S & P). It continues to be the outreach arm of the Department functioning under the Directorate of Administration and Taxpayer services.











An aerial photograph of a city grid, likely New York City, showing streets and buildings. A large, bold, brown number '4' is superimposed over the center of the image.

**CHAPTER**

# 4

**(1981-1990)**

**Ambassadors of Developing India**





**34<sup>th</sup>**



**Batch**





**Batch 35**



This was a period when India was scaling new heights in different fields. The foundations for India's excellence in technology, space and manufacturing sectors were laid. Rising aspirations of the newly emerging middle class manifested in the growth of manufacturing and service sectors. The Income Tax Department continued to work to mobilize greater revenue from taxpayers and introduced computers and digitization of official work.

To provide a fillip to the economy in the 1980s, tax holidays in respect of new industrial undertakings and hotels were continued in a modified form. In case of companies, 25% of the profits were made exempt for a period of 7 years.





In 1981, the Income Tax Department created various divisions to improve its working and to expand its scope. The year saw the creation of three new Directorates viz. Directorate of Inspection (Intelligence), Directorate of Inspection (Survey) and Directorate of Inspection (Systems). This year also saw I.R.S. (DT) Staff College, Nagpur being re-designated as the National Academy of Direct Taxes which grew to be one of the premier training institutes of the country, responsible for shaping batches of IRS officers over the years.



In 1982, the rate of standard deduction was raised from 20% to 25% with the ceiling remaining at Rs. 5,000. Along with this, a Special Cell within the Directorate of Inspection (Investigation) was converted into a separate Directorate and re-designated as Directorate of Inspection (Special Investigation).

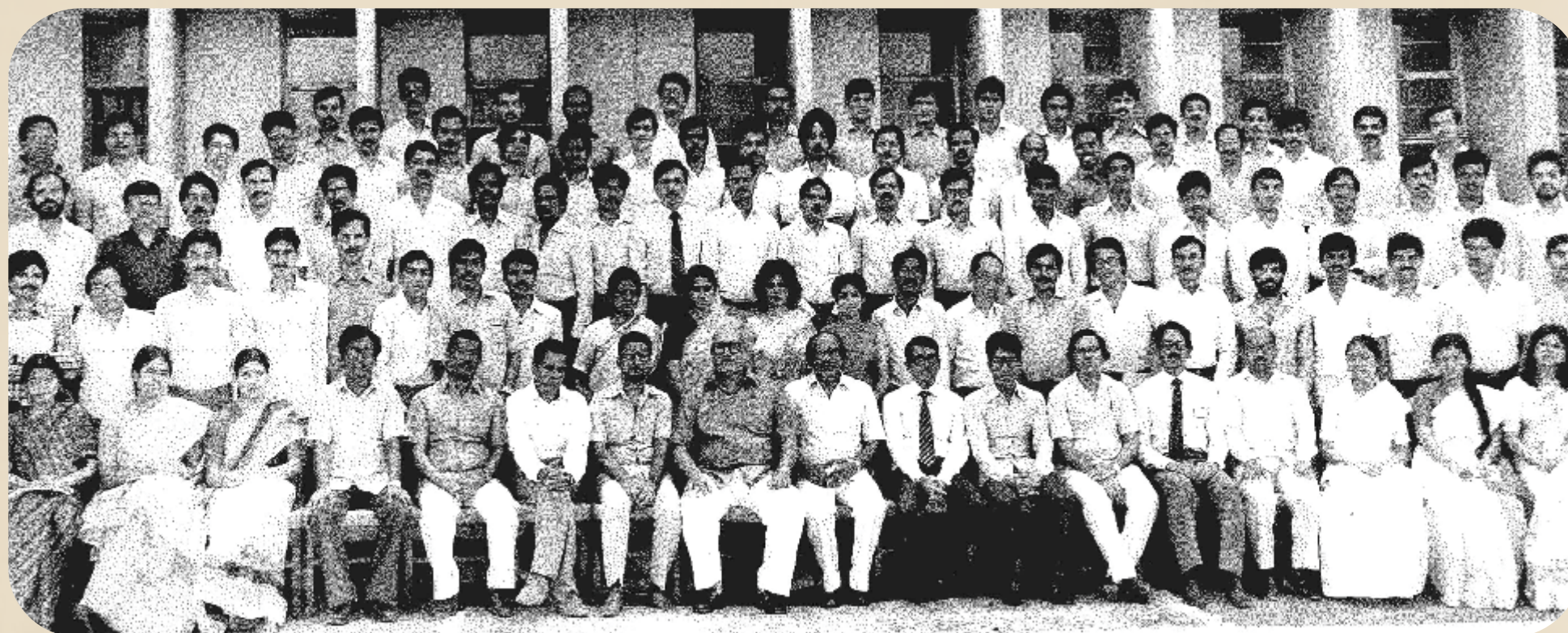






**Batch 36**





**Batch 37**

In the same year, a microprocessor based EDP system along with data entry system was also installed heralding the era of computerization and modernization which became a focal point of operations in the coming decades.

In 1983, provisions relating to charitable, religious trusts and institutions were rationalized to avoid them being used for tax avoidance. At the same time, to encourage



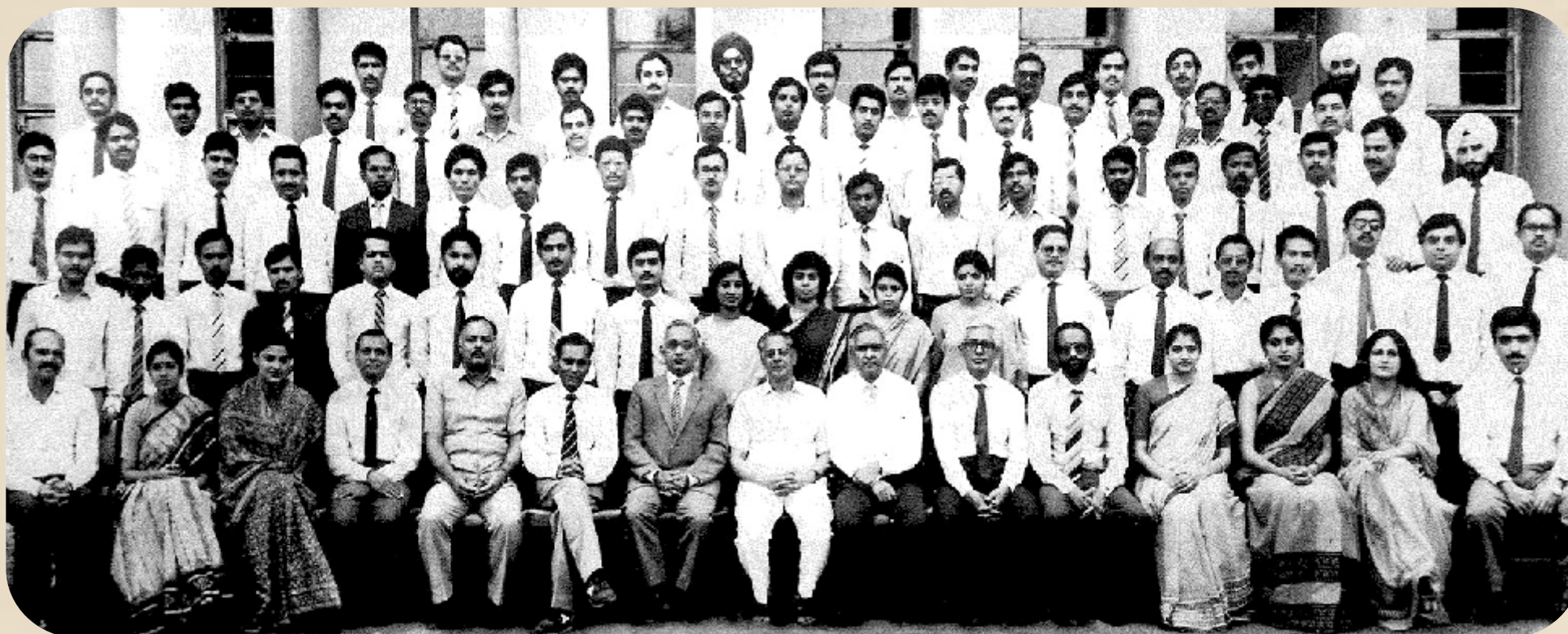


**Batch 38**

production and investment, the rate of tax charged under Interest Tax Act was also reduced to half the prevailing rate. During this year, the vigilance set up was also reorganized and the office of Deputy Director (Vigilance) and Assistant Director (Vigilance) was augmented.

1984 saw a substantial restructuring of rates relating to personal taxation providing relief at all levels of income. This was done to encourage better compliance and





**Batch 39**

reporting. Relaxations were also provided to those engaged in the business of growing and manufacturing tea.

The use of technology was further augmented in the Department by setting 3 computer centres in the year 1984-85 in metropolitan cities using SN-73 systems. This was later extended to 33 major cities by 1989. The computerized activities were





subsequently extended to allotment of PAN under the old series, allotment of TAN, and pay roll accounting. Officers and officials of the Department were thus amongst the first in the Government to use modern technology in official functioning.

Computers in the office increased productivity, not only in areas such as word processing, data management and information access, but also in information creation, collation and storage. Challans for transactions through e-payments could also now be regenerated for direct tax payments. Consequently, checking challans online and rectification of errors made in the payment of taxes was made possible.

The year also saw the Taxation Laws (Amendment) Act 1984 being passed to streamline procedures in the interest of better work management; avoid inconvenience to tax payers; reduce litigation; remove anomalies and rationalize various provisions.

In the year 1985, the post of Director General (Investigation) was created for more effective check on tax evasion which resulted in effective planning and execution of search and seizure operations, grant of awards/rewards, administration of secret funds and processing of Tax Evasion Petitions (TEPs).

A new "Reward Scheme" for motivating the officers of the Department was introduced. The Reward Scheme of 1985 provided for payment of a certain amount to officials for search and seizure of assets leading to realization of additional taxes.



As amended by the Finance Act 1986, the Settlement Commission was given further powers to resolve Income Tax and Wealth Tax disputes between the Income Tax Department and the assesseees. Many senior IRS Officers served as members of the Commission. The year 1987 was the 40th year of Indian Independence. The Department took major steps to resolve disputed matters for which the Government set up three new benches of the Settlement Commission.







**Batch 40**



During this year, L.K. Jha Committee was set up for simplification and rationalization of tax laws. The Office of Directorate General (Tax Exemption) at Calcutta was created. As a step towards simplifying implementation of tax laws, the Department introduced the concept of block of assets for the calculation and claim of depreciation.

This year also saw the holding period of shares being reduced to 12 months from 36 months for the gains on transfer of shares to be treated as Long Term Capital Gains. While no changes were made in the rate structure, a separate legislation was proposed to be brought for levy of tax expenditure in expensive hotels at the rate of 10% of the expenditure.







**Batch 41**





**Batch 42**





The Law Commission of India in 1973, had recommended formulating an Act to tackle the issue of benami. The Benami Transactions (Prohibition) Act, 1988 was enacted by the Parliament which gave IRS officers the authority to fight the menace of tax evasion through benami transactions. The Act prohibited benami transactions and also enabled the government to recover property held as benami.

1988 also saw the post of CIT (Central) being placed under the control and supervision of Director General (Investigation). In the same year, the cadre control for Group 'C' and 'D' posts was vested with Chief Commissioner and Group 'A' and 'B' was vested with CBDT. This year also saw the Direct Tax Laws being extended to the State of Sikkim by Presidential Notification S.O. No. 1028 (E) dated 7th November, 1988. At the same time, the rate of tax for individuals in the entry slab of Rs. 18,000-25,000 was reduced from 25% to 20%.





## Batch 43

In 1989, an attached office of DGIT (Management Systems) was created to supervise Directorate of Income Tax (Research, Statistics, Publication & Public Relations) and Directorate of Income Tax (Organization and Management Services).

The Department created 65 new posts of Deputy Commissioner of Income Tax by upgrading an equal number of posts of Assistant Commissioners of Income Tax. This move saw an intake of greater number of young and bright IRS Officers into the Department.





44<sup>th</sup>

Batch



**CHAPTER**

# **5**

**(1991-2000)**

**Architects of India's  
Economic Development**











**Batch 45**

This decade will always be remembered for the economic reforms that were introduced in the country. Specific reforms included reducing import tariffs, deregulating markets and reducing taxes, which led to an increase in foreign investment and better economic growth in the 1990s and the 2000s.

In this decade, the share of revenue from direct taxes showed a significant increase as a proportion of GDP as well as total tax revenue. The contribution of revenue from direct taxes,



which was less than 14 per cent of total tax collection in 1990-91, increased sharply to 24 per cent in 1997-98. More importantly, broadening the tax base helped the Department. In 1991, the Directorate of Income Tax (Systems) was started and it carried out the work of conceptualization, planning, procurement, installation and maintenance of various IT related projects. Procurement of software packages, development and maintenance of application software, technical support, management of national databases and monitoring of all-India network was done by the Department as part of modernization through comprehensive computerization.



**Batch 46**





**Batch 47**

Regional Computer Centers (RCCs) were set up in Chennai, Delhi and Mumbai for modernization and upgradation of work processes. The tax rate on domestic companies and LTCG on such companies was also reduced, in line with the liberalization measures announced in 1991.

The year 1993 saw the creation of forty additional posts of Commissioner of Income Tax (Appeals) for the smooth functioning and early disposal of disputed matters. The Authority





for Advance Rulings was also set up. This helped foreign and resident investors in determining their tax liabilities in advance and increase certainty in their plans.

The Department also took steps to strengthen its human resources. 2068 additional posts in Group B, C and D were introduced in 1994.



**Batch 48**





Batch 49





**Batch 50**

The Finance Act of 1995 had introduced a new chapter XIV-B in the Income-tax Act, 1961 with a view to provide a special procedure for assessment of search cases with effect from 1.7.1995 to make the procedure of assessment in search cases cost effective and efficient.

In order to further spur growth, a 5 year tax holiday was also introduced for enterprises which build, maintain and operate infrastructure facilities like highways, expressways and new bridges, etc.





**Batch 51**





In 1996, 77 posts of Commissioners of Income Tax were created to facilitate the functioning of the Department. This year also saw the formulation of the National Training Policy. It recognized training as an effective tool for performance enhancement, upgradation of knowledge and improving organizational efficiency.





Batch 52





1997 was an important year from the Department's perspective as it heralded a series of tax reforms in India. Tax rates were reduced significantly to encourage more voluntary compliance. The concept of Minimum Alternate Tax (MAT) for corporate taxpayers was also introduced. MAT was an attempt to augment tax collections to contain the practice of significant profits and dividends to shareholders but of not paying any Income Tax.

A new Voluntary Disclosure Scheme 1997 was introduced through The Finance Act, 1997 popularly known as "VDIS 97". A website of the NADT was launched in 1997 ([www.nadt.gov.in](http://www.nadt.gov.in)). By 2006, this had become the platform for launching e-learning programmes under the title, e-adhyayan.





Batch 53





In 1998, Income Tax Department introduced Section 260A to enable direct appeals to the High Court. Penalty for non-filing of Income Tax Return was introduced aimed at widening the tax base. On 1st September, 1998, “Kar Vivaad Samadhan Scheme” came into force for settling tax arrears locked in litigation. This scheme provided that any tax arrears under Direct Tax could be settled by declaring and paying the prescribed amount in respect of tax arrears and also offered immunity from penalty and prosecution.

Administrative changes continued and the Department changed the designation of Assistant Commissioner (Senior Time Scale) to Deputy Commissioner and that of Deputy Commissioner (Junior Administrative Grade) to Joint Commissioner.





Batch 54





In 1999, furnishing of bank account and credit card details was made mandatory for refund purposes. Prima-facie adjustments to Income Tax Returns was done away with. 'Samman Scheme' was also introduced in 1999 to honour deserving tax payers.

The year 1999 also saw measures to promote infrastructure development, industrialization and encourage economic growth and tax holiday provisions for infrastructure u/s 80IA of the Income-tax Act, 1961 were liberalized. Incentives for industries in the North East were also introduced. Weighted deductions for scientific research and development expenditure were allowed and incentives for the tourism sector, film industry and civil aviation sector were provided for.

In 2000, in view of the challenges thrown by cadre restructuring of the Department, Capacity Development programmes were conducted for senior officers of the Department in collaboration with Canadian International Development Agency.







**CHAPTER**

# 6

**(2001-2010)**

**Harbingers of  
Transforming India**







Batch 55





This decade is significant in terms of the GDP growth of the country. In May 2000, while India's population officially crossed one billion, the country also successfully launched its first mission to the Moon with the help of the unmanned lunar probe Chandrayaan-I. Where on the one hand India was making its mark in space, on the other hand, we were also witnessing the digital transformation from 2G connectivity towards 3G connectivity. The Income Tax Department was also evolving and modernizing itself.





Batch 56





The year 2000 saw a revamp of the process of tax collection whereby taxpayers were provided facilities, which enabled them to pay their tax in branches of nationalized banks where they maintained an account. Transfer pricing legislation also saw amendments based on the recommendations of an Expert Group.

A complete module on computer training was devised for the Officer Trainees who were trained on different computer hardware/software, financial accounting packages and their application. A fully networked computer laboratory was set up in the National Academy of Direct Taxes in 2001.

In 2002, two task forces to recommend measures for simplification and rationalization of direct and indirect taxes were set up under the Chairmanship of Dr. Vijay L. Kelkar.

In this year, the national website of the Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) was launched, to provide a vital interface between the Department and taxpayers. Income Tax Return, TDS return, and Wealth Tax Return could be filled online on <https://incometaxindiaefiling.gov.in>.

In 2002, "Sampark" was launched by the Income Tax Department, which enabled taxpayers to obtain information and forms through the Internet. User-friendly software was made available by the Department enabling taxpayers to prepare their returns of income.







Batch 57





In 2003, the National Website of the Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) won the Silver Medal in the category of 'Government Websites' under the National e-Governance Awards.

In the same year, education expenses up to Rs. 12,000 per child for two children was included as eligible for rebate under Section 88 of the Income-tax Act, 1961, providing a fillip to education. Royalty income up to Rs. 3 lakh per annum, received by authors of literary, artistic and scientific books as well as royalty received by individuals from exploitation of patents was made fully exempt.

As a step towards specialization of functions, non-core activities of Income Tax Department, namely allotment of PAN and creation of data bank of high value transactions through Tax Information Network was carried out by collaborating with outside domain experts, so that the Income Tax Department could focus on the core work of tax administration.

To boost ease of tax compliance, the Department halved the number of forms used in furnishing of applications, returns, etc., for the purposes of tax deduction and tax collection at source, from 42 to just 22.







**Batch 58**

In 2004, as a measure of widening of tax base, the concept of AIR (Annual Information Return) was introduced by the Department so that high-value financial transactions carried out by assesseees during the financial year could be disclosed. For this purpose, CBDT appointed the Director





General of Income Tax (Systems) as 'Annual Information Return - Administrator'. Fringe Benefit Tax (FBT) was introduced as a major step towards widening of tax base and bolstering of the direct tax collections. In this period, Securities Transaction Tax (STT) was also introduced which helped the Department to strengthen its roots in respect of transactions taking place in stock exchanges.

A comprehensive review of Induction training was undertaken in 2004-05. The earlier practice of two Departmental examinations was re-introduced in 2005. The new 'Rules for Departmental Examination for ACIT (Officer Trainees), 2005' became applicable from the 58th batch of IRS onwards.

To curb the menace of money laundering, taxing gifts from unrelated persons above the threshold limit of Rs. 25,000 was introduced. So that genuine gifts are not affected adversely, gifts received from blood relations, lineal ascendants and lineal descendants, and gifts received on certain occasions like marriage were continued to be treated as exempt.





Batch 59





In 2005, with an aim to increase shipping tonnage under the Indian Flag, an optional scheme of tonnage based taxation was introduced. It was a scheme of presumptive taxation whereby the notional income arising from the operation of a ship was determined based on the tonnage of the ship.





**Batch 60**

Annexure-less returns were introduced for the first time in F.Y 2006-07. A project for enabling electronic filing (e-filing) of Income Tax Returns was also launched. It was a revolutionary step in the history of the Department. The success of e-filing of companies' returns and the experience gained propelled extension of compulsory e-filing also to the tax audit cases of



partnership firms. This provided a solid foundation on which the Department's e-filing project flourished in later years.

To assist small and medium taxpayers in preparation of their Return of Income and other income tax related issues, the Government of India introduced the Tax Return Preparer Scheme (TRPS). This went a long way in making the Department more tax payer friendly and service oriented.



**Batch 60**





**Batch 61**

During the years 2007-08, the institution of Income Tax Ombudsman was setup in 12 cities throughout the country with the objective of enabling the resolution of public grievances.





**Batch 62**





Batch 63



Batch 64

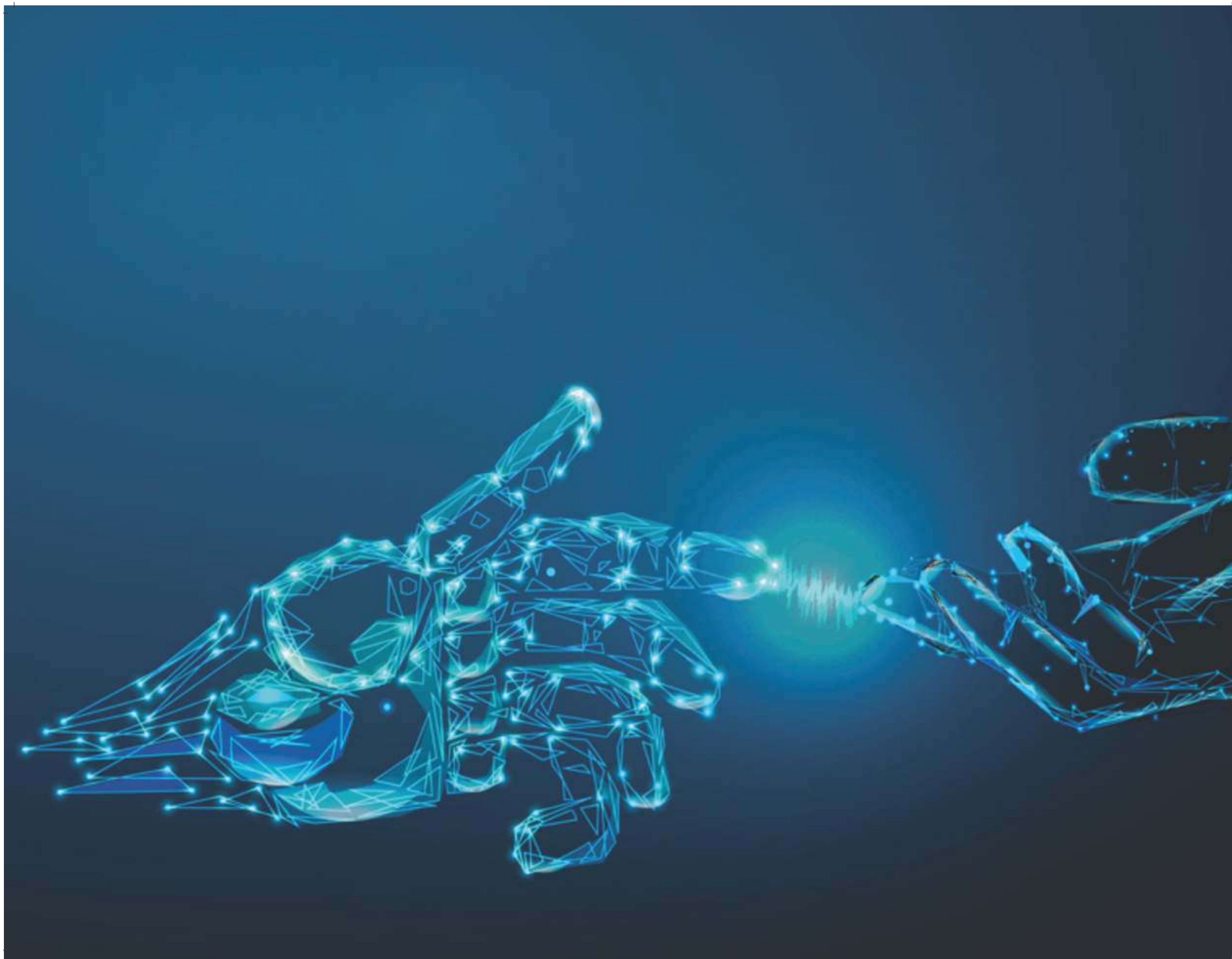




**Batch 65**

The year 2008 also saw the introduction of the Commodities Transaction Tax (CTT) on options and futures on the same lines as STT. The Department also increasingly started using technology in its processes and procedures with projects like 'refund banker', e-payment of taxes, etc. To successfully implement it, signatures were done away with and a common seal was made for the Department, for issue of notices and intimations. The years 2009-2010 saw the introduction of Document Identification Number (DIN) in each correspondence sent or received by the Department to enable tracking and minimize taxpayer's grievances. Establishment of the Centralised Processing Centre (CPC) for bulk processing of Income Tax returns at Bengaluru was approved, leading the Department's efforts of timely processing of returns & refunds.







**CHAPTER**

# **7**

**(2011-2022)**

**Builders of  
New India**







Batch 66





In this decade, India emerged as one of the fastest growing economies of the world. Basic infrastructure in India such as roads, power grid, water, communications infrastructure, and housing saw significant improvements. This decade also saw India becoming the first country in the world to reach Mars in its maiden attempt.

The country was ensuring its progress by developing infrastructure and technology. The Income Tax Department continued to play a crucial role in the nation-building process by optimization of tax revenues through progressive tax policy, efficient and effective tax administration and improved voluntary compliance.

Recognising the immense contribution of the Income Tax Department in the process of nation building, the Government of India issued a commemorative coin on the occasion of completion of 150 years of Income Tax. The Hon'ble Finance Minister released the coin on 26th February, 2011. This was an honour for the department.







Batch 67





In 2011, Foreign Tax Division of CBDT was strengthened to effectively handle the increase in tax information exchange and transfer pricing issues. The increased international financial regulation subsequent to the terror attacks in 2001 and the financial crisis in 2008 necessitated the strengthening of the FTD as India's nodal office in formulation of international tax policy and implementation of minimum standards.

The Department also introduced a new simplified return form 'Sugam' to reduce the compliance burden of small tax payers falling within presumptive taxation "Sevottam", a single window system for redressal of grievances was also introduced.





**Batch 68**

In 2012, the Department took the initiative to exempt Senior Citizens (not having any income from business/profession) from payment of advance tax. TRACES has grown to be a reliable backbone for TDS matters. One of the alternate dispute resolution mechanisms of the Department, the Advance Pricing Agreement was launched. This was a step towards implementing global best practices in order to facilitate foreign investment and trade in the country.





2012-PR





Batch 69





In 2013 there were a slew of measures related to the formal securities market. Commodities Transaction Tax was also levied on taxable commodities transactions entered into in a recognized association. Also, to plug loopholes in the market for unlisted shares, a new Chapter XII-DA was inserted in the Income-tax Act, 1961 whereby the buy-back of unlisted shares was further regulated.





**Batch 70**

In 2014, the revamped website of the Income Tax Department, [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) was launched with enhanced new features and content. The Department used the official site to communicate with taxpayers and to provide forms, among other activities.



To address the issue of black money, the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 was passed, which aimed at curbing and taxing black money and unearthing undisclosed foreign assets and income.



**2014-PR**





**Batch 71**

The Income Declaration Scheme (IDS), 2016 was incorporated as Chapter IX of the Finance Act 2016, which provided an opportunity to all persons who had not declared income correctly in earlier years to come forward and declare such undisclosed income. IDS was succeeded by demonetization measures of November 2016. The year 2016 also saw the announcement of Demonetization.

Along with IDS, in order to bring down the number of taxation cases under litigation in the country, a new Direct Tax Dispute Resolution Scheme, 2016 was also introduced. Since litigation





## 2016-PR

results in increased expenditure for taxpayers as well as the Income Tax Department, the introduction of this new scheme aimed at reducing the compliance and administrative costs for both parties to the dispute.

Following the demonetization measures, on 31st January 2017, the Operation Clean Money (OCM) initiative was launched by the Department for e-verification of large cash deposits made during the period from 9th November to 31st December, 2016. As part of the initiative, emails and SMSs were sent to 18 lakh taxpayers for submitting online response on the e-filing portal.





2017-PR



The year 2017 also saw measures to promote digital economy and a move towards a cashless economy, section 269ST was inserted in the Income-tax Act, 1961. A new section 271DA was also inserted to provide for levy of penalty on a person who received sums in contravention of section 269ST.



**Batch 72**





## 2018-PR

In 2018, the Income Tax Department (ITD) had launched a pilot project namely “Non-filers Monitoring System (NMS)”. NMS provides a combined information network gathered through Annual Information Return (AIR), Centralized Information Branch (CIB), TDS/TCS Statements etc.



Various notices to income tax return non-filers based on information and analytics generated by NMS were thereafter sent through messages, emails and physical letters. 2018 also saw schemes for the promotion of start-ups in India whereby the definition of eligible businesses was expanded.



2019-PR





### Batch 73

In 2019, the Department rolled out the Faceless Assessment Scheme as a pilot project with the intention to reduce physical interaction between a taxpayer and the Department. This scheme was a paradigm shift in the assessment procedure. The replies to the tax notices could be prepared and submitted online without visiting the tax offices.

On 13th August 2020, the Hon'ble Prime Minister launched "Transparent Taxation - Honoring the Honest" to meet the requirements of the 21st century taxation system. The Hon'ble PM





elaborated that the platform had major reforms like Faceless Assessment, Faceless Appeal and Taxpayer's Charter across India. Under the Scheme, the physical interaction between the assessee and the tax department was reduced to a minimum.

The Central Board of Direct Taxes (CBDT) made it mandatory for tax officers to take recourse to e-communications for all limited and complete scrutiny cases. Another important step was importantly to safeguard taxpayers from phishing emails and fake tax notices, CBDT made it mandatory for tax authorities to quote Document Identification Number (DIN) on all the correspondence issued.

The Department also launched a project to provide an 'instant' Aadhaar-based PAN allotment service for individuals seeking to obtain a PAN for the first time. The taxpayers were issued PAN free-of-cost using this facility. With effect from 1st September, 2019, the Aadhaar number could be used interchangeably in place of PAN. Taxpayers could now quote Aadhaar number in lieu of PAN in more than 100 forms. This option benefitted small taxpayers and senior citizens alike.

Thereafter, the Income Tax Department witnessed a substantial jump in the e-filing of ITRs with a record breaking filing of almost 5 million returns in a single day on 31 August, 2019. The Department had also launched a lighter version of the e-filing portal, called 'e-Filing Lite'. The purpose of this portal was to reduce traffic on the main portal to make tax filing process smooth for taxpayers.





**Batch 74**

In 2020, Direct Tax Vivad Se Vishwas Scheme was introduced for settling tax disputes between assesseees and the Income Tax Department for various appeals, pending with Commissioner of Income Tax (Appeals), Income Tax Appellate Tribunal, High Court or Supreme Court as on 31st January, 2020. The objective was to resolve income tax litigation for both, the assessee as well as the government. This scheme aimed at helping assesseees end their tax disputes with the Income Tax Department by paying disputed tax and getting waiver from penalties and prosecution.

The nation witnessed the years 2020 and 2021 as impacted by the COVID-19 pandemic. As part of the Government's relief measures, the ITD provided relief by extending various timelines for





compliance such as extension in the date of filing of return of income, furnishing of tax audit report among other reliefs. Income-tax exemption was provided to the amount received by a taxpayer for medical treatment of COVID-19 for self or a family member from an employer or any person for F.Y. 2019-20 and subsequent years. In order to provide relief to the family members of taxpayers who have lost their lives due to COVID-19, income-tax exemption has been provided to ex-gratia payment received by family members of a person from the employer of such person or from any other person on the death of the person on account of COVID-19 during F.Y. 2019-20 and subsequent years.

The Financial Year 2021-22 was remarkable for many reasons. The Department forged ahead with its reform agenda. The concept of Updated Return of Income was introduced in the Income-tax Act, 1961 for the first time, whereby taxpayers were given the benefit of filing an updated return within 24 months from the end of the relevant Assessment Year. The year also saw the introduction of Annual Information Statement (AIS) which covers TDS/TCS transactions, SFT information, payment of taxes, demand or refund, and other information. AIS provided a bird's eye view of the most important information that the Department has about a taxpayer. The e-Verification Scheme was introduced.

To help reduce the litigation between taxpayers and the Department in the case of repetitive appeals, the Act was amended to provide for specific provisions to avoid filing of repetitive appeals.

The efforts of the Department bore fruit as FY 2021-22 saw a record net direct tax collection of Rs. 14.09 lakh crore (approx.) against Rs. 9.45 lakh crore in FY 2020-21 and over 7.14 crore Income Tax Returns (ITRs) were filed for the AY 21-22. As a Department, we will put in tireless efforts to maintain the trust reposed by the taxpayers and work towards a higher contribution in the progress and growth of our country.



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