

## TPCC Report- April, 2025

| S. No | Service Category  | Refunds determined & Brought Forward as on 1 <sup>st</sup> day of month | Refund determined & Received during the month | Refunds issued during the month which were pending for |                 | Refunds to be issued carried Forward as on last day of month | Pendency of Issue of Refunds out of column (6) (in days) |                  |
|-------|---|---|---|--|-----------------|--|--|------------------|
| (1)   | (2)   | (3)   | (4)   | (5)  |                 | (6)  | (7)  |                  |
| 1.    | Issue of refund along with interest u/s 143(1) of the I.T. Act <sup>^</sup> |   |   | =<90 days  | >90 days        |  | =<90 days  | >90 days         |
|       | <b>TOTAL</b>  | 25,13,310   | 23,131  | <b>52,064</b>  | <b>1,67,145</b> | <b>23,17,232</b>   | <b>16,947</b>  | <b>23,00,285</b> |

<sup>^</sup>Data as per DIT (CPC).

**Note:- The Reasons for pendency more than 90 days are attributable to lack of response from assessee and technical reasons.**

| S. No | Service Category  | Refunds determined & Brought Forward as on 1 <sup>st</sup> day of month | Refund determined & Received during the month | Refunds issued during the month which were pending for |            | Refunds to be issued carried Forward as on last day of month | Pendency of Issue of Refunds out of column (6) (in days) |            |
|-------|---|---|---|--|------------|--|--|------------|
| (1)   | (2)   | (3)   | (4)   | (5)  |            | (6)  | (7)  |            |
| 2.    | Issue of refund including interest from proceedings other than section 143(1) of the I.T. Act |   |   | =<30 days  | >30 days   |  | =<30 days  | >30 days   |
|       | <b>TOTAL</b>  | <b>962</b>  | <b>1721</b>                                   | <b>1527</b>  | <b>100</b> | <b>1056</b>  | <b>748</b>   | <b>308</b> |

**\* In CCIT -4 Mumbai, after verification it is noticed that, in previous month report, the C/f figure was given 36 but no such refunds are pending hence, b/f for this month is taken as 0.**

| S. No | Service Category  | Dakpend ingacknowledgements on 1 <sup>st</sup> day of month | Dak Received during the month | Dak acknowledged during the month which were pending for |         | Pending acknowledged Carried Forward as on last day of month | Pendency of issue of acknowledgements out of column (6) (in days) |         |
|-------|---|---|-------------------------------|--|---------|--|---|---------|
| (1)   | (2)   | (3)   | (4)                           | (5)  |         | (6)  | (7)   |         |
| 3.    | Acknowledgement of communications received through electronic media or by hand. |   |                               | =<7 days   | >7 days |  | =<7 days  | >7 days |

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|              | <b>TOTAL</b>   | <b>2925</b>   | <b>47445</b>                                  | <b>41421</b>   | <b>6736</b> | <b>2213</b>   | <b>1609</b>   | <b>604</b> |
|--------------|--|---|---|--|-------------|---|---|------------|
| <b>S. No</b> | <b>Service Category</b>  | <b>Pendency Brought Forward as on 1<sup>st</sup> day of month</b> | <b>Applications Received during the month</b> | <b>Applications Disposed during the month which were pending for</b> |             | <b>Pendency Carried Forward as on last day of month</b> | <b>Pendency of applications out of column (6) (in days)</b> |            |
| <b>(1)</b>   | <b>(2)</b>   | <b>(3)</b>  | <b>(4)</b>                                    | <b>(5)</b>   |             | <b>(6)</b>  | <b>(7)</b>  |            |
| 4.           | Decision on application for recognition/approval to provident fund/superannuation fund/gratuity fund |   |   | =<90 days  | >90 days    |   | =<90 days   | >90 days   |
|              | <b>TOTAL</b>   | <b>580</b>  | <b>67</b>                                     | <b>29</b>  | <b>11</b>   | <b>607</b>  | <b>290</b>  | <b>317</b> |

| <b>S. No</b> | <b>Service Category</b>  | <b>Pendency Brought Forward as on 1<sup>st</sup> day of month</b> | <b>Applications Received during the month</b> | <b>Applications Disposed during the month which were pending for</b> |          | <b>Pendency Carried Forward as on last day of month</b> | <b>Pendency of applications (in days) out of column (6)</b> |          |
|--------------|--|---|---|--|----------|---|---|----------|
| <b>(1)</b>   | <b>(2)</b>   | <b>(3)</b>  | <b>(4)</b>                                    | <b>(5)</b>   |          | <b>(6)</b>  | <b>(7)</b>  |          |
| 5.           | Decision on application for grant of exemption to institutions (University, School, Hospital etc.) u/s 10 (23C) of the IT Act.(For those having existing approval) |   |   | =<90 days  | >90 days |   | =<90 days   | >90 days |
|              | <b>TOTAL</b>   | <b>0</b>  | <b>6</b>                                      | <b>6</b>   | <b>0</b> | <b>0</b>  | <b>0</b>  | <b>0</b> |

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|  |  |           |          |            |           |           |            |           |
|--|--|-----------|----------|------------|-----------|-----------|------------|-----------|
|  | Decision on application for grant of exemption to institutions (University, School, Hospital etc.) u/s 10 (23C) of the IT Act.(For those having provisional approval or where approval is about to expire) approval) |           |          | =<180 days | >180 days |           | =<180 days | >180 days |
|  | <b>TOTAL</b>   | <b>27</b> | <b>2</b> | <b>0</b>   | <b>0</b>  | <b>29</b> | <b>13</b>  | <b>16</b> |
|  | Decision on application for grant of exemption to institutions (University, School, Hospital etc.) u/s 10 (23C) of the IT Act.(For any other case)   |           |          | =<30 days  | >30 days  |           | =<30 days  | >30days   |
|  | <b>TOTAL</b>   | <b>0</b>  | <b>2</b> | <b>0</b>   | <b>0</b>  | <b>2</b>  | <b>2</b>   | <b>0</b>  |

| S. No | Service Category   | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |           |          |
|-------|--|---|--|---|--|--|-----------|----------|
| (1)   | (2)  | (3)   | (4)                                    | (5)   |  | (6)  | (7)       |          |
| 6.    | Decision on application for approval to a fund under section 10(23AAA) of the I.T. Act |   |  | =<90 days   | >90 days   |  | =<90 days | >90 days |
|       |  |   |  |   |  |  |           |          |
|       | TOTAL  | 33  | 0                                      | 1   | 2  | 30   | 7         | 23       |

| S. No | Service Category | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month pending for | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |
|-------|------------------|---|--|--|--|--|
| (1)   | (2)              | (3)   | (4)                                    | (5)  | (6)  | (7)  |

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|    |   |             |             |            |           |             |             |           |
|----|---|-------------|-------------|------------|-----------|-------------|-------------|-----------|
| 7. | Decision on application for registration of charitable or religious trust or institution (Category-1) |             |             | =<90 days  | >90 days  |             | =<90 days   | >90 days  |
|    | <b>TOTAL</b>  | <b>1</b>    | <b>0</b>    | <b>0</b>   | <b>0</b>  | <b>1</b>    | <b>0</b>    | <b>1</b>  |
|    | Decision on application for registration of charitable or religious trust or institution (Category-2) |             |             | =<180 days | >180 days |             | =<180 days  | >180 days |
|    | <b>TOTAL</b>  | <b>7820</b> | <b>1433</b> | <b>816</b> | <b>0</b>  | <b>8437</b> | <b>8437</b> | <b>0</b>  |
|    | Decision on application for registration of charitable or religious trust or institution (Category-3) |             |             | =<30 days  | >30 days  |             | =<30 days   | >30 days  |
|    | <b>TOTAL</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>   | <b>0</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>  |

| S. No | Service Category   | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |          | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |          |
|-------|--|---|--|---|----------|--|--|----------|
| (1)   | (2)  | (3)   | (4)                                    | (5)   |          | (6)  | (7)  |          |
| 8.    | Decision on application for grant of approval to institution or fund under section 80G (5) (vi) of the I.T. Act.(Category 1) |   |  | =<90 days   | >90 days |  | =<90 days  | >90 days |
|       | <b>TOTAL</b>   | <b>0</b>  | <b>0</b>                               | <b>0</b>  | <b>0</b> | <b>0</b>   | <b>0</b>   | <b>0</b> |

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|  |  |             |            |            |           |             |             |           |
|--|--|-------------|------------|------------|-----------|-------------|-------------|-----------|
|  | Decision on application for grant of approval to institution or fund under section 80G (5) (vi) of the I.T. Act.(Category 2) |             |            | =<180 days | >180 days |             | =<180 days  | >180 days |
|  | <b>TOTAL</b>   | <b>5766</b> | <b>914</b> | <b>530</b> | <b>0</b>  | <b>6150</b> | <b>6150</b> | <b>0</b>  |
|  | Decision on application for grant of approval to institution or fund under section 80G (5) (vi) of the I.T. Act.(Category 3) |             |            |            |           |             |             |           |
|  | <b>TOTAL</b>   | <b>0</b>    | <b>0</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>  |

| S. No | Service Category  | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |            | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |            |
|-------|---|---|--|---|------------|--|--|------------|
| (1)   | (2)   | (3)   | (4)                                    | (5)   |            | (6)  | (7)  |            |
| 9.    | Decision on application for no deduction of tax or deduction of tax at lower rate |   |  | =<30 days   | >30 days   |  | =< 30 days   | >30 days   |
|       |   |   |  |   |            |  |  |            |
|       | <b>TOTAL</b>  | <b>4717</b>   | <b>11253</b>                           | <b>9072</b>   | <b>318</b> | <b>6580</b>                                      | <b>5698</b>  | <b>882</b> |

| S. No | Service Category | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |
|-------|------------------|---|--|---|--|--|
| (1)   | (2)              | (3)   | (4)                                    | (5)   | (6)  | (7)  |

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| 10.                         | Decision on application for approval of Hospitals in respect of medical treatment of prescribed diseases |   |   | =<90 days                                       | >90 days                                 |                                    | =<90 days   | >90 days  |
|-----------------------------|--|---|---|---|--|------------------------------------|---|---|
|                             | <b>TOTAL</b>   | <b>724</b>  | <b>76</b>                                       | <b>23</b>                                       | <b>39</b>                                | <b>738</b>                         | <b>394</b>  | <b>344</b>  |
| <b>S. No<br/>11<br/>(a)</b> | <b>Grievance Type</b>  | <b>Grievances<br/>Brought Forward as on 1<sup>st</sup> day of month</b> | <b>Grievances<br/>Received during the month</b> | <b>Grievances Disposed off during the month</b> |  |                                    | <b>Grievances<br/>Carried Forward as on last day of month</b> | <b>Pendency of Grievance (in days)</b>                        |
|                             |  |   |   | <b>Total No.</b>                                | <b>Disposed off in less than 30 days</b> | <b>Disposed off in 30- 60 days</b> |   | <b>Equal or Less than 30 days</b><br><b>More than 30 days</b> |
|                             | E-Nivaran*   | 121806  | 3322  | 21629   | *  | *                                  | 103499**  | 10254<br>93245  |
|                             | Other Taxpayer Grievances received by dak or by e-mail or any other means                                | 1009  | 773   | 636   | 502                                      | 117                                | 1139  | 290<br>849  |

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|  |                 |              |             |             |             |             |              |             |             |
|--|-----------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|
|  |                 |              |             |             |             |             |              |             |             |
|  | <b>CPGRAMs*</b> | <b>10643</b> | <b>5099</b> | <b>4977</b> | <b>2563</b> | <b>2414</b> | <b>10765</b> | <b>3505</b> | <b>7260</b> |

\* Service deliverables data related to CPGRAM & e-Nivaran data [at point 11(a)] received from field formation is not in consonance with MIS data available with TPS-I and TPS-II Directorate. Hence the same is replaced from the data as received from the O/o ADG (TPS-II) & ADG (TPS-I), New Delhi.

\*\* Since the deliverables 11(a) has timeline of 30 days, hence the report is given in the format of more than and less than 30 days.

\*\*\* The e-Nivaran MIS available with the Directorate of TPS-I does not provide data of disposal of grievances pertaining to in more than and less than 30 days.

| <b>S. No 11 (b)</b> | <b>Appeal Type CPGRAM's</b> | <b>Appeals Brought Forward as on 1<sup>st</sup> day of month</b> | <b>Appeals Received during the month</b> | <b>Appeals Disposed off during the month</b> |  |                                    | <b>Appeals Carried Forward as on last day of month</b> | <b>Pendency of Appeals (in days)</b> |                                      |
|---------------------|-----------------------------|--|--|--|--|------------------------------------|--|--------------------------------------|--------------------------------------|
|                     |                             |  |  | <b>Total No .</b>                            | <b>Disposed off in less than 30 days</b> | <b>Disposed off in 30- 60 days</b> |  | <b>Pending for less than 30 days</b> | <b>Pending for more than 30 days</b> |
|                     | <b>TOTAL</b>                | <b>3400</b>  | <b>573</b>                               | <b>238</b>                                   | <b>102</b>                               | <b>35</b>                          | <b>3735</b>  | <b>556</b>                           | <b>3179</b>                          |

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| S. No | Service Type                          | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |             | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |             |
|-------|---------------------------------------|---|--|---|-------------|--|--|-------------|
| (1)   | (2)                                   | (3)   | (4)                                    | (5)   |             | (6)  | (7)  |             |
| 12.   | Decision on rectification application |   |  | =<180 days  | >180 days   |  | =<180 days   | >180 days   |
|       | <b>TOTAL</b>                          | <b>23013</b>  | <b>15228</b>                           | <b>6953</b>   | <b>1011</b> | <b>30274</b>                                     | <b>27499</b>   | <b>2775</b> |

| S. No | Service Category  | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Appellate /Revision orders Received during the month | Disposal of cases during the month which were pending for |            | Pendency Carried Forward as on last day of month | Pendency with respect to giving effect to appellate/revision orders, out of column (6) (in days) |             |
|-------|---|---|--|---|------------|--|--|-------------|
| (1)   | (2)   | (3)   | (4)  | (5)   |            | (6)  | (7)  |             |
| 13.   | Decision on giving effect to appellate/revision order, in case no issue is set aside and/or involves no verification of any issue by way of submission of any document by the assessee or any other person or where opportunity of being heard is provided and no extension is granted by PCIT. |   |  | =<90 days   | >90 days   |  | =<90 days  | >90 days    |
|       | <b>TOTAL</b>  | <b>11475</b>  | <b>4783</b>  | <b>4123</b>   | <b>539</b> | <b>11563</b>                                     | <b>9071</b>  | <b>2613</b> |



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| S. No | Service Category  | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |          | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |           |
|-------|---|---|--|---|----------|--|--|-----------|
| (1)   | (2)   | (3)   | (4)                                    | (5)   |          | (6)  | (7)  |           |
| 14.   | Decision on application seeking extension of time for tax payment or for grant of instalment. |   |  | =<30 days   | >30 days |  | =<30 days  | >30 days  |
|       | <b>TOTAL</b>  | <b>55</b>   | <b>13</b>                              | <b>8</b>  | <b>1</b> | <b>59</b>  | <b>25</b>  | <b>34</b> |

| S. No | Service Category   | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |          | Pendency Carried Forward as on last day of month | Pendency of applications out of column (6) (in days) |          |
|-------|--|---|--|---|----------|--|--|----------|
| (1)   | (2)  | (3)   | (4)                                    | (5)   |          | (6)  | (7)  |          |
| 15.   | Issue of Tax Clearance Certificate u/s 230 of the I.T. Act |   |  | =<7 days  | >7 days  |  | =<7 days   | >7 days  |
|       | <b>TOTAL</b>   | <b>2</b>  | <b>21</b>                              | <b>15</b>   | <b>6</b> | <b>2</b>   | <b>2</b>   | <b>0</b> |

| S. No | Service Category  | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |          | Pendency Carried Forward as on last day of month | Pendency of applications, out of column (6) (in days) |          |
|-------|---|---|--|---|----------|--|---|----------|
| (1)   | (2)   | (3)   | (4)                                    | (5)   |          | (6)  | (7)   |          |
| 16.   | Decision on application for transfer of case from one charge to another |   |  | =<60 days   | >60 days |  | =< 60 days  | >60days  |
|       | <b>TOTAL</b>  | <b>57</b>   | <b>213</b>                             | <b>192</b>  | <b>3</b> | <b>75</b>  | <b>75</b>   | <b>0</b> |

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| S. No | Service Category  | Pendency Brought Forward as on 1 <sup>st</sup> day of month | Applications Received during the month | Applications Disposed during the month which were pending for |          | Pendency Carried Forward as on last day of month | Pendency of applications, out of column (6) (in days) |          |
|-------|---|---|--|---|----------|--|---|----------|
| (1)   | (2)   | (3)   | (4)                                    | (5)   |          | (6)  | (7)   |          |
| 17.   | Complaints outside of domain of TCC and transferrin g of the same to the concerned officer/Aut hority/Dep artment |   |  | =<15 days   | >15 days |  | =< 15 days  | >15 days |
|       | <b>TOTAL</b>  | <b>2</b>  | <b>1</b>                               | <b>1</b>  | <b>2</b> | <b>0</b>   | <b>0</b>  | <b>0</b> |