

Income Tax Grievance Overview

An Income Tax Grievance is a complaint raised by a taxpayer against the Income Tax Department, often concerning issues like incorrect tax demand or delayed refunds. These grievances can be submitted online or by visiting the ASK centre in the Jurisdictional Office.

Online Grievance Portal: There are two Portals namely 'e-Nivaran' and CPGRAMS on which Grievance can be filed. A detailed note of these is given as under in a seriatim.

(a) 'e-Nivaran' is an electronic grievance redressal system integrated with the ITBA application, the Department's internal online working system. This online platform allows taxpayers to submit grievances, with resolutions typically provided within 30 days. Issues can be escalated to the Centralized Processing Centre (CPC) or the Assessing Officer (AO), and the system handles various complaints, including technical glitches and PAN/TAN related problems.

● In the **Income Tax Grievance Portal**, with whom to lodge what types of complaints:

S. No.	Competent Authority	Particulars
(i)	E-filing	This department handles e-Filing of Income Tax Returns, statutory forms, and services like e-verification and e-proceedings. Grievances related to e-filing portal registration, profile issues, password, verification of ITR/Forms, e-proceedings, Instant PAN (E-PAN) via Aadhaar, or income tax-related cybercrime should be logged here.
(ii)	Assessing Officer (AO)	Assessing Officers (AOs) handle taxpayer assessments and ITR queries. Log grievances related to refunds, rectifications, demand corrections, appeal orders, PAN applications, or other pending matters with this department.
(iii)	CPC(TDS)	This department is associated with e-TDS scheme. Log grievances about portal access/Registration, TDS statement processing, Defaults, Challan / BIN corrections, Form 26AS, Form 16/27D, TDS refunds and TDS on property sales here.
(iv)	CPC(ITR)	It handles Income Tax Returns processing. Grievances related to ITR-V status, Intimations or Notices under Sections 139(9) or 143(1), Non-receipt of refunds, tax processing issues, social media complaints or feedback should be logged here.

Submitting a Grievance :

Grievances can be submitted through two methods, depending on whether or not you are registered on the e-Filing portal. A step by step procedure under both the possibilities are depicted here under.

Below are the steps for registered users:

Step 1 – Visit the **e-Filing portal** of the Income Tax Department and log in to your account.

Step 2 – Navigate to the grievances tab and select the 'Submit Grievance' option.

Step 3 – Select the type of grievance and enter the details.

Step 4 – Please select the relevant department,

Step 5 – Enter the Assessment Year, Financial Year, and PAN/TAN Application Number,

Step 6 – Write a grievance description (You can also add attachments as proof),

Step 7 – Fill in necessary details and click the Submit Grievance icon.

Once your grievance is updated, you will see a success message and a transaction ID. Moreover, you will also receive an email on your registered e-mail ID.

(i) Steps for users not registered on the e-Filing Portal

Step 1 – Go to the **e-Filing website**.

Step 2 – Locate the Grievance option in the footer of the webpage, it will be under the 'Contact Us' section.

Step 3 – Select the option and enter the details.

Step 4 – Enter all your personal details.

Step 5 – Enter the OTP sent to your phone number and email id.

Step 6 – Select the type of grievance and enter grievance details.

Step 7 – Enter the Assessment Year, Financial Year, and PAN/TAN Application Number.

Step 8 – Write a grievance description (you can also add attachments as proof).

Step 9 – Click on Submit Grievance.

● How can I check my ITR Grievance Status?

To check the status of Income Tax Grievance, follow the steps given below:

Step 1 – Locate the 'Grievance Status' under the 'Grievances' tab.

Step 2 – Enter the Acknowledgement Number/AY/Status.

Step 3 – Provide all necessary details.

(b) Centralised Public Grievance Redress and Monitoring System (CPGRAMS):

CPGRAMS is an online platform available 24/7 for citizens to lodge grievances to the public authorities on any subject related to service delivery. It connects all Ministries, Departments, and States in India, and can be accessed via a mobile app available on Google Play and integrated with UMANG.

Grievance status can be tracked using the unique registration ID, and appeals can be filed if the initial resolution is unsatisfactory. Feedback can be provided after closure, and if rated 'Poor,' an appeal option is enabled. The appeal status can be tracked with the grievance registration number.

● Issues not addressed include:

- RTI matters.
- Court-related/sub-judice matters.
- Religious matters.
- Suggestions.
- Government employees' service matters including disciplinary proceedings (unless prescribed channels have been exhausted, as per DoPT OM No. 11013/08/2013-Estt.(A-III) dated 31.08.2015).

● Note:

- If you have not got a satisfactory redressal of your grievance within a reasonable period of time, relating to **Ministries/Departments and Organisations** under the purview of Directorate of Public Grievances(DPG), Cabinet Secretariat, GOI, you may seek help of DPG in resolution.
- Government is not charging fee from the public for filing grievances.
- Pension grievance option is to be clicked if you wish to lodge a grievance regarding pension issues pertain to any ministry/ department of GOI.

● Features of CPGRAMS Portal are listed below:

- CPGRAMS is a 24/7 integrated system that allows citizens to submit grievances anytime, enabling quick communication between government nodal officers and citizens for faster redressal.
- It generates a unique registration number for grievances submitted online to DPG/DARPG or relevant departments.
- It supports automatic online data transmission between departments and organizations.
- The system enforces a uniform, systematic approach for monitoring grievances and standardizing redress efforts across government departments.
- The system is adaptable to the needs of Central and State Government Ministries, Departments, and subordinate offices.
- The portal allows citizens to lodge grievances online, linking them to official departmental portals.
- CPGRAMS can be implemented by accessing the centralized server hosted on NIC SAN, requiring no dedicated hardware or software.
- It enables departments to enter and forward grievances received locally to subordinate organizations for quick resolution.
- The system provides monitoring queries and reports for effective oversight of pending grievances.
- It automates notifications like acknowledgment and final reply letters for official correspondence with complainants.
- CPGRAMS is flexible and can be extended to meet the specific needs of departments for quicker and more effective grievance redress.

● Procedure for Online Complaint Registration:

To register a complaint under the CPGRAMS, follow the steps mentioned below:

Visit CPGRAMS Portal:

Step 1: The applicant needs to enter URL: <https://pgportal.gov.in> in the browser to access CPGRAMS portal. After pressing enter, the following screen will appear:

Step 2: In case of a new user, the applicant will click on the "Register/Login" button or click "Sign In" button appearing on top right-hand side of the screen for registration purpose.

Then user will click on "Click here to sign up" link as shown above. Then following screen will appear:

Step 3: After entering the details, the applicant has to click on the "Submit" button. Then following screen will appear:

Step 4: A verification link will be sent on the mail ID submitted by the applicant. After clicking verification link following screen will appear:

Step 5: The applicant will create its login credentials, enter the Security Code and will then press "Submit" button. Thereafter, following screen will appear:

Step 6: For portal login, the applicant will select the preferred language and enter its login id, password and security code and click on the "Login" button. Alternatively, User can click on "Click here to sign up Login with OTP" link. Then following screen will appear:

Step 7: Now, the applicant is eligible to request and file for the complaint under this portal.

Grievance Registration Form:

Step 8: In the grievance registration form, the user needs to click on "Central Board of Direct Taxes (Income Tax)" button.

Step 9: After selecting CBDT, the Department of Administrative Reforms and Public Grievances will file the complaint and after reviewing forward it to Income Tax Department.

Step 10: After successful registration, the user will get the registration number by which the user can trace the status of the complaint.

Step 11: User will enter its Mobile Number, OTP (received on its mobile number) and security code. Thereafter, he/she will press "Login" button.

Step 12: Now, the applicant is eligible to request and file for the complaint under this portal.

Step 13: The applicant will then enter the details and click on "Submit" button. Thereafter, applicant will scroll down upto the end of the screen and will click "Feedback" button. This will enable him/her to enter the appeal text which remained unresolved.

