

TPCC Report- February 2025

S. No	Service Category	Refunds determined & Brought Forward as on 1 st 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 [^]			=<90 days	>90 days		=<90 days	>90 days
	TOTAL	29,57,389	2,44,204	2,78,105	48,998	28,74,490	1,59,794	27,14,696

[^]Data as per DIT (CPC).

S. No	Service Category	Refunds determined & Brought Forward as on 1 st 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
	TOTAL	3472	2145	4897	97	623	438	185

S. No	Service Category	Dakpend ingacknowledgements on 1 st day of month	Dak Received during the month	Dak acknowledged during the month which were pending for		Pending acknowledged gements 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

TPCC Report- February 2025

	TOTAL	3077	48089	41908	6303	2955	1979	976
S. No	Service Category	Pendency Brought Forward as on 1st 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)	
4.	Decision on application for recognition/approval to provident fund/superannuation fund/gratuity fund			=<90 days	>90 days		=<90 days	>90 days
	TOTAL	548	75	40	10	573	235	338

S. No	Service Category	Pendency Brought Forward as on 1st 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 (in days) out of column (6)	
(1)	(2)	(3)	(4)	(5)		(6)	(7)	
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
	TOTAL	0	1	1	0	0	0	0

TPCC Report- February 2025

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
TOTAL	65	3	20	1	47	30	17
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
TOTAL	0	0	0	0	0	0	0

S. No	Service Category	Pendency Brought Forward as on 1 st 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	
	TOTAL	35	3	0	4	34	22	12

S. No	Service Category	Pendency Brought Forward as on 1 st 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)	

TPCC Report- February 2025

7.	Decision on application for registration of charitable or religious trust or institution (Category-1)			=<90 days	>90 days		=<90 days	>90 days
	TOTAL	1	0	0	0	1	0	1
	Decision on application for registration of charitable or religious trust or institution (Category-2)			=<180 days	>180 days		=<180 days	>180 days
	TOTAL	4843	1968	978	0	5833	5833	0
	Decision on application for registration of charitable or religious trust or institution (Category-3)			=<30 days	>30 days		=<30 days	>30 days
	TOTAL	0	0	0	0	0	0	0

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(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
	TOTAL	0	0	0	0	0	0	0

TPCC Report- February 2025

	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
	TOTAL	3327	1291	573	0	4045	4045	0
	Decision on application for grant of approval to institution or fund under section 80G (5) (vi) of the I.T. Act.(Category 3)							
	TOTAL	0	0	0	0	0	0	0

S. No	Service Category	Pendency Brought Forward as on 1 st 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)	
				=<30 days	>30 days		=< 30 days	>30 days
9.	Decision on application for no deduction of tax or deduction of tax at lower rate							
	TOTAL	2230	4378	4532	223	1853	1706	147

S. No	Service Category	Pendency Brought Forward as on 1 st 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)

TPCC Report- February 2025

10.	Decision on application for approval of Hospitals in respect of medical treatment of prescribed diseases			=<90 days	>90 days		=<90 days	>90 days	
	TOTAL	668	63	12	24	695	345	350	
S. No 11 (a)	Grievance Type	Grievances Brought Forward as on 1 st day of month	Grievances Received during the month	Grievances Disposed off during the month			Grievances Carried Forward as on last day of month	Pendency of Grievance (in days)	
				Total No.	Disposed off in less than 30 days	Disposed off in 30- 60 days		Equal or Less than 30 days	More than 30 days
	E-Nivaran*	9874	13171	8976	*	*	14069**	5497	8572
	Other Taxpayer Grievances received by dak or by e-mail or any other means	1171	445	534	371	136	1082	206	872

TPCC Report- February 2025

	CPGRA								
	Ms*	10120	5721	5409	3116	2293	10432	4286	6146

* 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.

S. No 11 (b)	Appeal Type	Appeals Brought Forward as on 1st day of month	Appeals Received during the month	Appeals Disposed off during the month			Appeals Carried Forward as on last day of month	Pendency of Appeals (in days)	
				Total No.	Disposed off in less than 30 days	Disposed off in 30- 60 days		Pending for less than 30 days	Pending for more than 30 days
	TOTAL	2806	559	388	124	114	2977	560	2417

TPCC Report- February 2025

S. No	Service Type	Pendency Brought Forward as on 1 st 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
	TOTAL	23197	23002	16682	6040	23477	21549	1928

S. No	Service Category	Pendency Brought Forward as on 1 st 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
	TOTAL	11317	8041	7074	993	11291	9498	1793

TPCC Report- February 2025

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(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
	TOTAL	72	24	13	11	72	38	34

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(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
	TOTAL	1	44	17	24	4	2	2

S. No	Service Category	Pendency Brought Forward as on 1 st 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
	TOTAL	47	335	321	19	42	42	0

TPCC Report- February 2025

S. No	Service Category	Pendency Brought Forward as on 1 st 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 transferring of the same to the concerned officer/Authority/Department			=<15 days	>15 days		=< 15 days	>15 days
	TOTAL	2	0	0	0	2	0	2