e-filing of Income Tax Returns registers an increase of 19%

There have been some incorrect reports in media pertaining to reduction in numbers of Income Tax Returns (ITR) e-filed during Financial Year (F.Y.) 2018-19 as compared to F.Y. 2017-18. This is factually untrue, because the figures for F.Y. 2017-18 and F.Y. 2018-19 are not directly comparable.

It is stated that during F.Y. 2017-18, out of a total of 6.74 crore ITRs which were e-filed, 5.47 crore ITRs were filed for Assessment Year (A.Y.) 2017-18 (the current year). In comparison, during F.Y. 2018-19, a total of 6.68 crore ITRs were e-filed which included 6.49 crore ITRs of current A.Y. 2018-19 marking an increase of almost 19%. This would imply that substantially larger number of taxpayers filed their ITRs electronically in the F.Y. 2018-19 as compared to F.Y. 2017-18.

Furthermore, during F.Y. 2017-18, apart from the returns for the A.Y. 2017-18, nearly 1.21 crore ITRs were filed for A.Y. 2016-17. The balance number of ITRs filed for A.Y. 2015-16 and prior A.Ys is 0.06 crore. In comparison, during F.Y. 2018-19 only 0.14 crore ITRs for A.Y. 2017-18 were filed. Thus, the apparent decrease in the number of ITRs filed during F.Y. 2018-19 pertaining to earlier years was due to an amendment in Section 139(5) of the Income-tax Act, 1961 brought in vide Finance Act, 2017, w.e.f. 01.04.2018, which mandated that a revised return could be furnished only upto the end of the relevant Assessment Year. As a result, only 0.14 crore ITRs pertaining to A.Y. 2017-18 were filed during F.Y. 2018-19 as these were the revised ITRs for the relevant A.Y. which could only be filed due to change in law and no other ITR of any earlier A.Y. could be filed in view of the amended provisions of law.

These figures are also available in the Tab-> 'Filing growth (A.Y.)' on the e-filing website.

It is also stated that the number of paper ITRs for A.Y. 2017-18 was only 9.2 lakh (1.5% of total ITRs filed) and the number of paper ITRs for A.Y. 2018-19 is 4.8 lakh (0.6% of total ITRs filed). As per the above details, it is evident that most of the taxpayers have steadily switched to e-filing which is clear from the dwindling numbers of paper returns filed for A.Y. 2018-19 compared to earlier years.

(Surabhi Ahluwalia)
Commissioner of Income Tax
(Media & Technical Policy)
Official Spokesperson, CBDT.