

Managing Income Tax refunds through e-Nivaran & CPGRAMS

Timely disposal of income tax refunds – SBC credentials



Key problems faced by Companies in getting timely refunds



Delay in processing Returns

Typically, Income-tax returns are processed between six months to one year from filing the ROI. This causes delay in receipt of refund arising from excess TDS / advance tax. There are even cases where returns are not processed till completion of assessment proceedings



Consequential orders not passed

Another major reason would be delay in passing consequential / rectification orders by the tax authorities. Even though appellate authorities had passed favorable orders, refund shall not be issued till such orders are passed.



Time consuming litigation process

As per the prevailing tax law, a Company would be required to deposit certain portion of tax demand at the time of filing any appeal before tax courts. This will block the money till the litigation is concluded, which may take long time.

Our Approach for Tax refund processing



- **How e-Nivaran works**

- e-Nivaran is an online grievance redressal system wherein assesses can submit their grievances to tax authorities
- This new system shall be monitored by the senior tax authorities who shall track the grievance from its start to closure

- **Issues faced in e-Nivaran**

- Often practically, assesses who have raised grievances in e-Nivaran have got their grievances closed without solving the issue (viz., refund not issued due to any reason)
- In such situations, while e-Nivaran identifies the problem due to which refund is delayed, the same has not been processed and requires action to be undertaken by the assesses

- **How can SBC assist**

- SBC shall assist in not only filing grievances through e-Nivaran, but also liaise with relevant tax authorities in discussing the facts of the cases to resolve the same
- Where needed, we shall also assist in liaising with jurisdictional Commissioners to expedite the matters



e- Nivaran online grievance process - Overview



e-Nivaran Form

Instructions **Grievance**

Personal Details

Surname*	<input type="text"/>	Middle Name	<input type="text"/>
First Name	<input type="text"/>	PAN/TAN	<input type="text"/>
Received From(if different from Taxpayer)	<input type="text"/>	Relation*	<input type="radio"/> Self <input type="radio"/> Others
Email ID*	<input type="text"/>	Mobile Number*	<input type="text"/>
Flat/Door/Block No*	<input type="text"/>	Name of Premises	<input type="text"/>
Road/Street	<input type="text"/>	Area/Locality*	<input type="text"/>
Town/City/District*	<input type="text"/>	State*	Select <input type="text"/>
Pincode/Zipcode*	<input type="text"/>	Country*	Select <input type="text"/>

Grievance Details

Resolution Sought From*	Select <input type="text"/>		
Grievance Category*	Select <input type="text"/>		
Grievance Sub-category*	Select <input type="text"/>		
Addressed To	<input type="text"/>		
Assessment Year	Select <input type="text"/>	Financial Year	Select <input type="text"/>
Please select the files to upload	<input type="checkbox"/> Copy of Form 16/16A <input type="checkbox"/> Grievance(e-Nivaran Form) Application <input type="checkbox"/> Challan Copy <input type="checkbox"/> Order Copy from Department <input type="checkbox"/> Other Documents	<input type="button" value="Choose File"/> No file chosen	(Only PDF documents allowed.Multiple documents should be zipped.Total attachment size cannot exceed 5 MB.)

Grievance Description*

<input type="text"/>

- **How CPGRAMS works**

- Centralized Public Grievance Redress And Monitoring System or CPGRAMS is a redressal mechanism offered by the Ministry of Personnel, Public Grievances & Pensions of Government of India
- This mechanism enables taxpayers to get their long pending issues addressed directly by CBDT which are not settled by the jurisdictional tax authorities
- CBDT shall assess the grievance and works back with the assessee & jurisdictional tax authorities in resolving the same

- **How can SBC assist**

- SBC shall assist in filing the complaint through CPGRAMS with respect to pending refunds / orders granting relief
- We shall liaise with CBDT authorities w.r.t. facts of the case and assist in obtaining directions to jurisdictional tax authorities for settling the matters
- Basis such directions, we shall represent before jurisdictional authorities in passing necessary orders / issuing refunds

भारत सरकार
Government of India

कार्मिक, लोक शिकायत और पेंशन मंत्रालय
Ministry of Personnel, Public Grievances & Pensions



प्रशासनिक सुधार और लोक शिकायत विभाग
DEPARTMENT OF ADMINISTRATIVE
REFORMS & PUBLIC GRIEVANCES

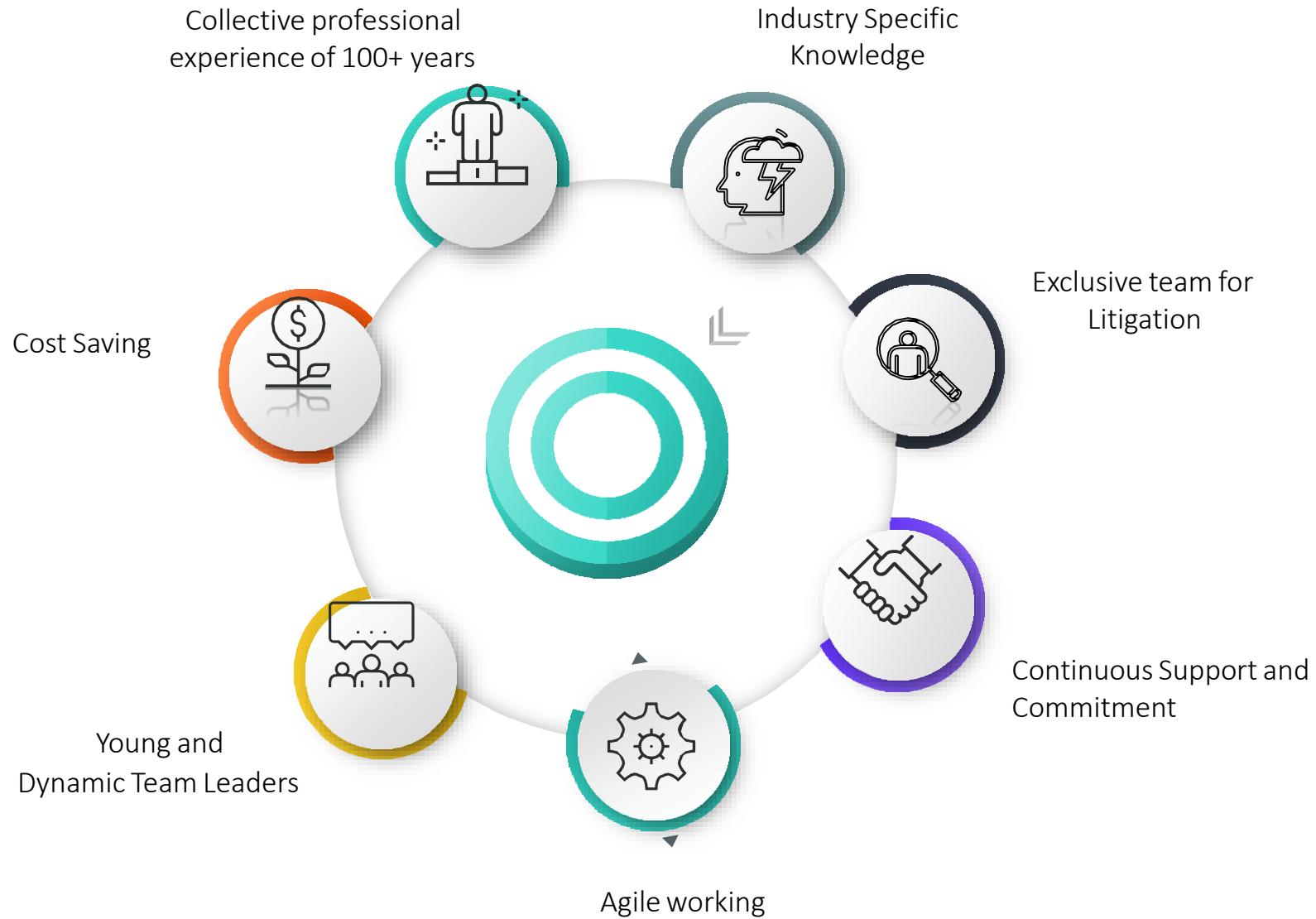
CPGRAMS New

Centralized Public Grievance Redress And Monitoring System



WHY CHOOSE US

SBC ADVANTAGES



Client Service Philosophy



- » Ascertain our client needs and even exceed their expectations
- » Keep abreast with latest developments and update clients about them
- » Keep a perfect communication line on with clients to enhance client's perception of the value and quality of our service
- » Broaden and strengthen client relationships to facilitate better communication and foster client loyalty
- » Plan meticulously and execute the client service program in such a way that commitments are met, potential problems anticipated and pitfalls avoided
- » Ascertain client's assessment of our performance and suitably change our approach



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EXPERTISE

Transfer Pricing & International
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CORE COMPETENCIES

Mithilesh has over 12 years of experience in Big 4s and consulting practice in the field of Transfer Pricing, Direct and Indirect taxation and regulatory matters. Along with being a Chartered accountant and lawyer, he specializes in Litigation handling, representation and is a certified professional in Forensic Audit and International Tax by ICAI. He along with his team expertise's in

- » Transfer Pricing - Advisory, TP documentation, representation before TP authorities (TPO, DRP and CIT(A) and ITAT)
- » Experienced in filing Advance Pricing Agreements (APA- Bilateral and Unilateral) Applications and related assignments, Global Transfer Pricing Review for multinationals;
- » Planning for BEPS-CBCR requirements and preparing master file, local file documentations;
- » Representation before Income Tax Appellate Tribunal, DRP and handling Litigation Practice;
- » International Tax Services – Inbound and Outbound advisory; providing advisory services in the areas of Indian Taxation, International Tax and the Double Taxation Avoidance Agreement (DTAA) - US, UK and Singapore Taxation;
- » Direct and Indirect Tax advisory, compliances and handling litigation cases with vast experience of dealing with complex affairs and getting positive outcomes, tax planning and assurance;
- » Advising clients on managing their tax structures including outbound investments, evaluation of alternative cross border operating structures for the business;
- » Transaction tax, structuring and corporate tax advisory services to clients in Technology, Pharma, Construction and Real Estate Industry in relation to Tax, FEMA, SEBI and Stamp Duty regulations.
- » Risk advisory, FTP incentives handling, Cossec documentation, filing and NCCLT related representations and valuations of financial transactions and evaluating funding options and sourcing seed capital and venture capital investments



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EXPERTISE Direct Taxation

- Hemant has over 9 years of experience in Tax, Accounts & Financial Reporting – assisting clients in diversified industries on various assignments such as reporting, audits, compliances, advisory and tax representation services.
- He holds certificate for completion of fraud and detection course conducted by ICAI. He is also engaged in teaching tax, auditing to CA students
- Hemant specializes in the areas of Tax compliance, Tax litigation and Business tax advisory.



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EXPERTISE Direct Tax And Risk Advisory

- Raviteja has over 9 years of experience in Big 4's as well as Industry in the field of Corporate Taxation, International taxation, Finance and Risk advisory.
- He is associated with multiple finance and tax professionals across industries like Pharma, Information Technology, Manufacturing and provides value driven solutions to Finance function of businesses.
- Raviteja also has experience in transaction due diligence, group structuring and cross border tax advisory.
- Advising clients in tax effective structures for inbound and outbound transactions

CONTACT US

For more details please logon to <http://www.steadfastconsultants.in>



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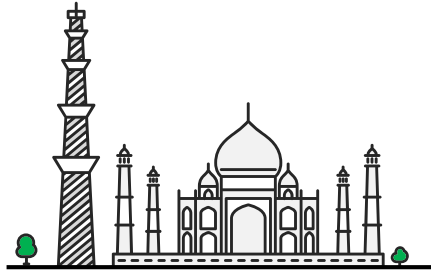
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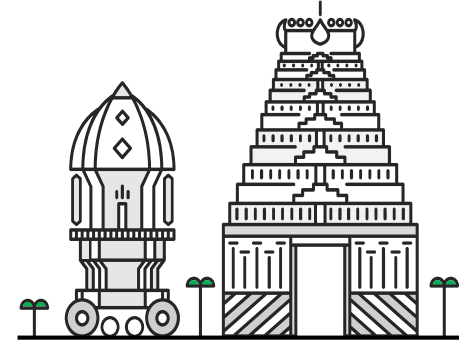
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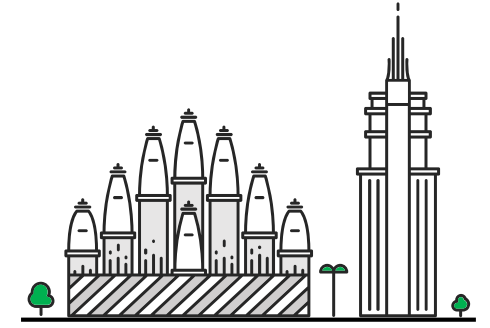
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THANK YOU

