

**CA. Ashish Goyal**

'Rajshri', 10 Y.N. Road,  
Behind Ankur Hospital  
INDORE - MP – 452003

Ph No:- 0731-2545232, 4040232

---

**Hon'ble Finance Minister of India**

**New Delhi**

**Subject: Suggestions for reducing Litigations in Income Tax.**

At the outset, I welcome the Government's initiative for reducing the Income Tax litigations through the following measures:-

1. Substantially increasing Monetary Limits for Departmental appeals before Income Tax Appellate Tribunal (ITAT), High Courts and SLPs/appeals before Supreme Court.
2. Introduction of 'Vivad se Vishwas Bill 2020' for fast settlement of pending Income tax cases by paying Taxes only and waiver of interest and penalty.

With your permission, may I suggest one more measure as follow:-

It is observed that in certain cases, for varied reasons, the assessments do not represent a proper assessment of taxable income on reasonable grounds. This is evident when such assessments do not hold good before the Commissioner of Income Tax – Appeals (CIT-A) as well as the Income Tax Appellate Tribunal (ITAT).

I suggest that all these matters should be strictly reviewed based on their merits and their further appeals may be dropped or withdrawn, if found suitable.

Please do the needful.

Thank You,

CA. Ashish Goyal

CC: To Hon'ble Prime Minister of India, New Delhi.