

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 57

TO BE ANSWERED ON MONDAY, DECEMBER 1, 2025/AGRAHAYANA 10, 1947 (SAKA)

‘Income Tax Filings in West Bengal for Assessment Year 2024-25’

57. Shri. Jagannath Sarkar:

Will the Minister of FINANCE be pleased to state: -

- (a) The total number of Income Tax Return (ITRs) filed by residents of West Bengal in Assessment Year (AY) 2024-25, in the income categories of less than 5 lakh, 5 lakh to 7 lakh, 7 lakh to 12 lakh, more than 12 lakh, more than 1 crore and more than 10 crore;
- (b) The corresponding number of taxpayers in each of these categories as compared to previous assessment years;
- (c) Whether there has been an increase or decrease in tax filings from West Bengal;
- (d) The percentage of the total national direct tax from West Bengal and the manner in which it compares to other major states in the country; and;
- (e) The measures taken/being taken by the Government to expand the tax base in West Bengal and encourage more compliance among high-income earners?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

- (a) & (b)** The total number of Income Tax Returns (ITRs) filed by residents of West Bengal in Assessment Year (AY) 2024-25, in the Income category - less than ₹ 5 lakh, ₹ 5 lakh to ₹7 lakh, ₹ 7 lakh to ₹12 lakh, more than ₹12 lakh, more than ₹1 crore and more than

₹10 crore and corresponding number of taxpayers in each of these categories as compared to previous assessment years are given in the table below –

Table-1: Summary of ITRs in the state of West Bengal

Sr. No.	Range of Return-Income (Total Income)	AY 2021-22	AY 2022-23	AY 2023-24	AY 2024-25
1	Less than ₹ 5 lakh	34,43,348	35,79,834	38,27,759	27,13,686
2	₹ 5 lakh to ₹ 7 lakh	3,90,179	4,23,309	4,50,107	14,55,068
3	₹ 7 lakh to ₹ 12 lakh	3,55,494	3,90,918	4,20,628	5,75,450
4	More than ₹ 12 lakh to ₹ 1 crore	2,43,787	3,14,009	3,69,479	5,34,662
5	More than ₹ 1 crore to ₹ 10 crore	8,852	12,362	13,471	18,048
6	Greater than ₹ 10 crore	878	1,258	1,362	1,719
		44,42,538	47,21,690	50,82,806	52,98,633

(c) As shown in Table -1 above in answer to query (a), Tax filings from West Bengal have shown a consistent increase over the past four assessment years. The total number of ITRs filed rose from 44.42 lakh in AY 2021-22 to 47.21 lakh in AY 2022-23, further to 50.82 lakh in AY 2023-24, and reached 52.99 lakh in AY 2024-25. This upward trend reflects steady year-on-year growth in return filing across income categories, with particularly notable increases in the middle- and higher-income brackets in the most recent year.

(d) West Bengal contributed 3.14% of the national direct tax collection in FY 2023-24 and 2.89% in FY 2024-25, with net collections rising from ₹60,374.64 crore to ₹63,075.47 crore. While the state maintains a steady revenue contribution, its share remains moderate when compared with major tax-contributing states such as Maharashtra, Karnataka, Delhi, Tamil Nadu, Gujarat, and Haryana, which together account for a substantially larger portion of the national direct tax collections.

Table-2: Contribution of West Bengal in the Total National Direct Tax Collection and comparison to other major states

S. No.	State / UT	Net Collection FY 2023-24 (₹ Cr)	Share %	Net Collection FY 2024-25 (₹ Cr)	Share %
1	Andhra Pradesh	26,066.46	1.36	23,804.85	1.09
2	Arunachal Pradesh	233.98	0.01	150.60	0.01

3	Assam	7,510.93	0.39	6,819.31	0.31
4	Bihar	6,692.73	0.35	6,904.99	0.32
5	Jharkhand	10,500.59	0.55	10,712.95	0.49
6	Goa	3,867.43	0.20	4,515.85	0.21
7	Gujarat	93,300.72	4.86	107,241.41	4.91
8	Haryana	70,947.31	3.69	79,731.48	3.65
9	Himachal Pradesh	3,150.17	0.16	3,076.54	0.14
10	Karnataka	2,34,098.39	12.18	2,61,528.83	11.97
11	Kerala	23,966.92	1.25	27,974.60	1.28
12	Madhya Pradesh	20,086.99	1.05	19,639.22	0.90
13	Chhattisgarh	13,534.13	0.70	12,518.10	0.57
14	Maharashtra	7,61,716.30	39.65	8,97,425.86	41.08
15	Manipur	323.12	0.02	368.17	0.02
16	Meghalaya	1,800.73	0.09	2,174.48	0.10
17	Mizoram	81.78	0.00	74.46	0.00
18	Nagaland	344.10	0.02	225.27	0.01
19	Delhi	2,03,197.06	10.58	2,29,250.33	10.49
20	Odisha	20,865.54	1.09	25,444.08	1.16
21	Punjab	17,215.00	0.90	19,656.65	0.90
22	Rajasthan	30,551.42	1.59	34,382.78	1.57
23	Sikkim	287.83	0.01	292.17	0.01
24	Tamil Nadu	1,27,067.17	6.61	1,32,368.09	6.06
25	Tripura	417.38	0.02	387.29	0.02
26	Uttar Pradesh	48,333.44	2.52	69,011.21	3.16
27	Uttarakhand	15,861.49	0.83	2,629.65	0.12
28	West Bengal	60,374.64	3.14	63,075.47	2.89
29	Telangana	84,439.24	4.39	97,860.86	4.48

(e) Measures to expand the tax base are taken by the Government across the country. These measures are not specifically confined to a particular state. Accordingly, following measures have been taken by the Government to expand the tax base and compliance across the country:

- **Pre-filing of Income-tax Returns:** To make tax compliance more convenient, pre-filled Income tax Returns (ITR) have been provided to individual taxpayers. The scope of information for pre-filing includes information such as salary income, bank interest, dividends, etc.

- **Updated Return:** Section 139(8A) of the Income Tax Act facilitates the taxpayer to update his return anytime within four years from the end of the relevant assessment so that he can file an updated return by voluntarily admitting omissions or mistakes and paying an additional tax as applicable.
- **Reduction in the Corporate tax rate:** Starting from the Finance Act, 2016, the corporate tax rates have been gradually reduced while phasing out the exemptions and incentives available to the corporates to increase the tax base.
- **Simplification of the Personal Income Tax:** Finance Act, 2020 simplified the filing of Income Tax Returns by providing an option to individual taxpayers for paying income-tax at lower slab rates if they do not avail specified exemption and incentive.
- **Black Money Act:** To curb the flow of black money stashed abroad, the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (the Black Money Act) has been enacted, it increased the voluntary compliance in filing Income Tax Returns.
- **Benami Law:** The Benami Transactions (Prohibition) Act, 1988 was comprehensively amended by the Benami Transactions (Prohibition) Amendment Act, 2016 to enable confiscation of Benami Property and prosecution of benamidar and the beneficial owner.
- **Expansion of scope of TDS/TCS:** For bringing new taxpayers into the net of income tax department, scope of TDS/TCS was expanded by including huge cash withdrawal, foreign remittance, purchase of luxury car, e-commerce participants, sale of goods, acquisition of immovable property, remittance under LRS, purchase of overseas tour program package etc.
- Income Tax Department has implemented Non-Filer Monitoring System (NMS), which assimilates and analyses taxpayer information, including information received from third parties to identify persons/entities who have undertaken high value financial transactions but have not filed their Income tax returns.
