

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UN-STARRED QUESTION No. 60
TO BE ANSWERED ON TUESDAY, THE 11th December, 2018/
AGRAHAYANA 20, 1940 (Saka)

TAX EVASION COMPLAINTS TO CBDT

60. SARDAR BALWINDER SINGH BHUNDER:

Will the Minister of FINANCE be pleased to state:

- (a) *whether Central Board of Direct Taxes (CBDT) have received complaints of tax evasion, stashing of unaccounted money through sale of property in lockers of a Private Sector Bank in Malviya Nagar and non-filing of accurate TDS in property transactions etc.;*
- (b) *if so, the details thereof and the steps taken by the CBDT on complaints received during the last six months;*
- (c) *whether CBDT has also received complaints against NRIs transferring money to New Zealand through Hawala transactions; and*
- (d) *if so, the details thereof and action taken on these complaints?*

ANSWER

MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

- (a) Complaints of tax evasion, including inter-alia allegations of stashing unaccounted money and non-filing of accurate TDS in property transactions, are received by the Government at different levels including Central Board of Direct Taxes (CBDT) as well as in field offices of CBDT. There is no centralised database maintaining allegation-wise details of such complaints received across the country by various offices of the CBDT.
- (b) The complaints received in CBDT and its field offices are forwarded to the respective jurisdictional authorities for appropriate action, including investigation. Investigation on complaints of tax evasion is an ongoing process and each complaint containing allegations of violations of provisions of the Income-tax Act, 1961 as well as the Black Money (Undisclosed Foreign Income And Assets) and Imposition of Tax Act, 2015 is examined and necessary action as per the provisions of the applicable Act is taken by the jurisdictional Income-tax authorities depending upon the nature of allegations, evidences supplied, quantum of tax evasion alleged and other relevant facts and circumstances of the case. Based upon the outcome of investigation and evidence gathered on the relevant issues, including the issues emanating from complaints, determination of income (including undisclosed income, if any) and tax liability is done at the time of assessment of income, following the quasi-judicial process under the applicable Act. Applicable penalties are levied and prosecutions instituted in appropriate cases. Disclosure of information regarding specific taxpayers is prohibited except as provided under section 138 of the Act.
- (c) Same as (a) above.
- (d) Same as (b) above.

