

**Government of India
Ministry of Finance
Department of Revenue**

**LOK SABHA
UNSTARRED QUESTION NO. 1729
TO BE ANSWERED ON FRIDAY, NOVEMBER 25, 2016
AGRAHAYANA 4, 1938 (SAKA)**

OUTSTANDING TAXES

**1729: SHRI KRUPAL BALAJI TUMANE:
SHRI RAMDAS C. TADAS:**

Will the Minister of FINANCE be pleased to state:

- (a) the details of persons/companies having outstanding taxes of more than Rs. 1000 crore;
- (b) the steps taken by the Government for recovering the said taxes;
- (c) whether the Government proposes to make public/publish the names of all such above companies/persons; and
- (d) if so, the details thereof and action taken thereon?

**ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SANTOSH KUMAR GANGWAR)**

(a):

Direct Tax

As on 30.6.2016, there are 80 cases having outstanding demand exceeding Rs.1000 Crores each, aggregating to Rs.4,53,518 Crores. However, disclosure of information in specific cases is prohibited except as provided under section 138 of the Income-tax Act, 1961.

Indirect Tax

The details of companies having outstanding taxes of more than Rs. 1000 crore are as under:-

Sl. No.	Name of Company/ Person	Central Excise Duty involved & No. of cases	Service Tax involved & No. of cases	Total amount & No. of cases
1	M/s Tata Motors Ltd.	629.76 crore (91 cases)	516.09 crore (5 cases)	1145.85 crore (96 cases)
2	M/s Karnataka Industrial Area Development Board, Bangaluru	Nil	2590 crore (Service Tax with equal penalty) (1 case)	2590 crore (1 case)

3	M/s Karnataka Housing Board, Bengaluru	Nil	1083 crore (Service Tax with equal penalty) (1 case)	1083 crore (1 case)
4	M/s. Kingfisher Airlines Ltd	Nil	1012.96 crore (Service Tax with penalty)	1012.96 crore

(b):

Direct Tax

A large part of the outstanding taxes is under dispute or difficult to recover due to various reasons. Action for recovery of the outstanding demands is taken in accordance with the provisions of the Income-tax Act, 1961 on continuous basis. Strategies and targets to collect the same are laid down in the beginning of every financial year as part of the Central Action Plan document. Efforts of the assessing officer to collect/recover the outstanding demands are regularly reviewed and monitored by the hierarchical superior authorities. Databases like Individual Transactions Statement and 360-degree profile generated by the department and those maintained by the third party agencies like FIU-IND, etc are regularly made available to the field units for identification of assets for recovery. Guidelines for Tax Recovery Officers for recovery and for dealing with stay petitions, etc have been issued. Efforts for early disposal of appeal are also undertaken. A new reward scheme for information leading to recovery of arrears has been notified.

Indirect Tax

Recovery of Central Excise duty, Customs duty and Service Tax is done in terms of Section 11 of the Central Excise Act, 1944 and Section 142 of the Customs Act, 1962 to the extent it applies to Central Excise duty, Section 28 and 142 of the Customs Act, 1962 and Section 73, 73A to 73D and 87 of the Finance Act, 1994. Besides, various steps have been taken to reduce tax arrears and increase recovery. These steps include filing of early hearing petitions in those cases where substantial amount of arrears has been locked up in various courts / appellate forms, bunching of cases of similar nature for expeditious disposal by the appellate authorities, expeditious action for realisation of arrears by attachment of movable / immovable assets for recovery from sums due in those cases where no stay is granted or where stay granted has lapsed, filing of departmental claims of pending matters before Board for Industrial Financial Reconstruction (BIFR), Debt Recovery Tribunals (DRT) and Official Liquidators (OL) in a timely manner and to pursue them vigorously, sharing details of defaulters with Financial Intelligence Unit (FIU), National Securities Depository Limited (NSDL) / Central Depository Services India Ltd (CDSL) and like authorities to ascertain the information about their income source/ property etc.

(c) & (d):

Direct Tax

Publishing of names of only such companies/persons is considered where tax is undisputed, no appeal is pending and no stay is granted by any Court or income-tax authority, and where other conditions regarding non-traceability of the taxpayer and non-availability of assets are also satisfied. Based on these criteria, names of 67 entities have been placed in public domain in the last three years.

Indirect Tax

There is no such proposal.
