

Government of India
Ministry of Finance
Department of Revenue
LOK SABHA
UNSTARRED QUESTIONS NO. 4043
TO BE ANSWERED ON FRIDAY, AUGUST 10, 2018
SHRAVANA 19, 1940 (SAKA)

TAX EVASION BY CORPORATES

†4043. SHRIMATI REKHA VERMA:
SHRI ARVIND SAWANT:

Will the Minister of FINANCE be pleased to state:

- (a) the details of cases of tax evasion by corporates lying pending in various courts along with the cases out of these pending for more than six years including oldest pending and the duration of its pendency; and
- (b) the details of tax evasion cases registered during the past five years, year-wise?

ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHIV PRATAP SHUKLA)

(a): The details of cases of Direct and Indirect tax evasion by corporates laying pending in various courts are as under:

Direct Tax

The data of tax evasion by corporates lying pending in various Courts is not maintained centrally. However, the details of the pending cases before various Courts, including Income Tax Appellate Tribunal for violations of various provisions of Income-tax Act, 1961, which may also include the cases of Tax evasion by corporate are as follows:

As on 31.03.2018		
Supreme Court	High Court	Income Tax Appellate Tribunal
6224	39066	92766

Further, the details for the cases of tax evasion by corporate pending in various Courts in India for more than 6 years is not maintained centrally. However, the details of the cases pending as on 1.4.2017 for more than 5 years before various Courts, including Income Tax Appellate Tribunal for violations of various provisions of Income-tax Act, 1961 which may also include the cases of Tax evasion by corporates are as follows:

Pendency of appeals for more than 5 years as on 1.4.2017		
Supreme Court	High Court	Income Tax Appellate Tribunal
839	6336	2516

Indirect Tax

	As on 31.03.2018	Pending for more than 6 years
Forum	Number	Number
Supreme Court	1329	481
High Court	4708	1825
Customs, Excise and Service Tax Appellate Tribunal	23747	6799
Commissioner (Appeal)	14293	1165

Details of the oldest pending case is:

M/s. Ballarpur Industries Limited, Yamuna Nagar, Amount Rs. 0.09 crore pending since 20.08.1973.

(b): The details of Direct and Indirect Tax evasion cases registered during the past five years are as under:

Direct Tax

Details of Prosecution case filed for willful attempt to evade tax etc under section 276C (1) of the Income-tax Act, 1961 during last 5 years are as under:

F.Y.	No. of Prosecution cases filed for willful attempt to evade tax etc u/s 276C(1)
2013-14	75
2014-15	121
2015-16	118
2016-17	277
2017-18	542

Separate figures for prosecution cases filed against corporate and non-corporate are not maintained centrally.

Indirect Tax

F.Y.	Central Excise	Service Tax
	Detection	Detection
2014-15	2123	6719
2015-16	2366	7534
2016-17	2127	8085
2017-18	903	5319
2018-19 (upto June, 2018)	162	1779

GST Evasion Cases	
Year	No. of Cases
2017 (July)- 2018 (June)	1205

These figures are for total evasion from all business units. The distinction between corporates & non-corporates has not been maintained.
