

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**LOK SABHA
UNSTARRED QUESTION No. 2302**

**TO BE ANSWERED ON MONDAY, 18TH DECEMBER, 2023
AGRAHAYANA 27, 1945 (SAKA)**

“TAX EXEMPTION TO BCCI”

2302. SHRI MAHESH SAHOO:

SHRI M. SELVARAJ:

Will the Minister of FINANCE be pleased to state:

- (a) Whether the BCCI despite being one of the richest sports body in the world enjoying tax exemption in the name of promoting cricket and if so, the details thereof;
- (b) Whether the Government is considering to bring BCCI under the ambit of tax structure as it will help support and promote other sports in the country; and
- (c) If not, the reasons therefor?
- (d) whether the Government is aware of the total income earned by BCCI in the recently concluded IPL-2023 tournament; and
- (e) if so, the details thereof?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)**

(a), (b) and (c) BCCI is claiming exemption under section 11 of the Income Tax Act, 1961. However, during assessment proceedings the exemption is being disallowed by the Income Tax department. The matter pertaining to tax exemption of BCCI is sub judice.

(d) and (e) In return of Income, instead of separate accounts for various activities, consolidated Income & Expenditure account/ Profit & Loss account is filed by a taxpayer. Moreover, return of income of financial year 2023-24 is not yet due and is thus not available.
