

Government of India
Ministry of Finance
Department of Revenue

LOK SABHA

UNSTARRED QUESTION NO.1797

TO BE ANSWERED ON MONDAY, MARCH 2, 2020

PHALGUNA 12, 1941 (SAKA)

INCOME TAX RAIDS

1797. SHRI PRADYUT BORDOLOI:

Will the Minister of Finance be pleased to state:

- (a) the number of raids conducted by the Enforcement Directorate and the Income Tax Department each year since 2010, including in the State of Assam, agency-wise;
- (b) the number of investigations initiated, investigations concluded, convictions secured and cases appealed by each agency each year during this period; and
- (c) the number of investigations and cases pending at the beginning and end of each financial year with each agency during this period?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)**

(a):- The number of search & seizure/ raids conducted by the Income Tax Department and Enforcement Directorate for each year since 2010 including state of Assam is as follow:

Financial Year (F.Y)	Number of search & seizure actions by Income Tax Department	Number of raids conducted by Enforcement Directorate		
		Prevention of Money Laundering Act(PMLA), 2002	Foreign Management 1999	Exchange Act(FEMA), 1999
2010-11	555	7		92
2011-12	621	14		48
2012-13	422	21		60
2013-14	569	42		76
2014-15	545	70		110
2015-16	447	163		77
2016-17	1152	226		222
2017-18	582	368		126
2018-19	983	519		151
2019-20 (upto January, 2020)	893	311		121

(b) & (c) :- Investigation regarding tax evasion is an ongoing process and whenever any instance comes to the notice of the department, appropriate action including searches, surveys, assessment of income, levy & recovery of tax, imposition of penalty and launching of prosecution, is taken as per law, depending upon the facts and circumstances of each case.

The data with regard to the prosecutions launched by the Income Tax Department from FY 2010-11 is as under:

(F.Y.)	Number of Prosecution cases		Number of convictions secured
	launched during the F.Y.	disposed of by the Courts	
2010-11	244	273	51
2011-12	209	196	14
2012-13	283	68	10
2013-14	641	103	41
2014-15	669	76	34
2015-16	552	66	28
2016-17	1252	46	16
2017-18	4527	233	68
2018-19	3512	570	105
2019-20(as on 31.1.20)	1149	353	41

Various actions conducted by the Income Tax Department are subject to appeals before various appellate authorities including Commissioner of Income Tax (Appeals) Income Tax Appellate Tribunal, High Courts and the Hon'ble Supreme Court.

Further, in respect of Enforcement Directorate, the details of number of investigations initiated, investigations concluded, convictions secured, cases appealed and number of investigations pending at the beginning and end of each year separately for PMLA and FEMA are enclosed as per Annexure- I & II.

Statistical information on investigation under PMLA

Financial Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (upto 31.01.2020)
No. of investigations initiated	188	119	221	209	178	111	200	148	195	171
No. of investigations concluded	42	22	111	332	342	209	212	215	239	24
No. of cases in which Conviction secured	0	0	0	0	0	0	2	2	4	1
Cases appealed by Directorate	00	00	13	01	09	06	08	22	55	51

Statistical information on investigation under FEMA

Financial Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (upto 31.01.2020)
No. of investigations initiated	1240	1253	1722	1041	915	1516	1993	3627	1722	2912
No. of investigations concluded	381	385	1471	1678	1576	1525	1393	1757	1471	1295
No. of cases in which Conviction secured	Not applicable as FEMA is a Civil Act.									
Cases appealed by Directorate	50	18	01	31	45	47	62	103	64	43

No. of investigations & cases pending at the beginning and end of each F. Y.					
PMLA			FEMA		
Financial Year	Opening	Closing	Opening	Closing	
2010-11	870	1013	3286	3791	
2011-12	1013	1437	3791	5823	
2012-13	1437	1558	5823	5915	
2013-14	1558	1490	5915	5437	
2014-15	1490	1326	5437	4776	
2015-16	1326	1152	4776	4425	
2016-17	1152	1045	4425	5025	
2017-18	1045	881	5025	6275	
2018-19	881	865	6275	6669	
2019-20 (up to 31.01.2020)	865	1025	6669	8295	