

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO. 2324

TO BE ANSWERED ON MONDAY, DECEMBER 13, 2021/AGRAHAYANA 22, 1943 (SAKA)

INCOME TAX EXEMPTION TO BCCI

2324. SHRI DEEPAK BAIJ:

Will the Minister of Finance be pleased to state:

- (a) whether the Government proposes to exempt the income earned from the IPL matches organized by the Board of Control for Cricket in India(BCCI) from tax;
- (b) if so, the reasons therefor; and
- (c) the income tax relief provided to BCCI during the last decade?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a), (b) and (c) The BCCI has been claiming its income as exempt under section 11 of the Income-tax Act, 1961 for various assessment years. However, the Assessing Officer has denied the exemption and has brought to tax income from IPL and other activities. The disallowance made by the Assessing Officer has been confirmed by the Commissioner of Income-tax (Appeals). The appeals of BCCI against orders of CIT (Appeals) are pending before the Income Tax Appellate Tribunal.
