

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
LOK SABHA
UNSTARRED QUESTION NO. 3475
TO BE ANSWERED ON
MONDAY, 11TH AUGUST, 2025/ SRAVANA 20, 1947 (SAKA)**

INCOME TAX OPERATIONS IN THE NORTHERN STATES

3475: SHRI GAURAV GOGOI:

Will the Minister of Finance be pleased to state:

- (a) whether the Income Tax Department has detected over 5,000 crore unaccounted income in Assam and other North-Eastern States since 2016;
- (b) the number of search and survey operations conducted in Assam during this period and the key sectors involved;
- (c) the number of these cases have resulted in prosecution, penalties or recovery of dues;
- (d) whether any person or Government contractor is under investigation in connection with these findings; and
- (e) the specific steps taken/to be taken by the Government to strengthen tax enforcement and curb financial irregularities in the region?

ANSWER

MINISTER OF STATE FOR FINANCE
(SHRI PANKAJ CHAUDHARY)

(a): Investigation regarding detection of tax evasion and unaccounted income is an ongoing process and whenever any instances come to the notice of Income Tax Department (ITD), 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.

(b): ITD conducts search & seizure and survey actions as per law in relevant cases, where any credible information is received about violation of provisions of the Income Tax Act, 1961 (Act). The premises of the persons searched under the provisions of the Act are usually spread across multiple states/geographies. Accordingly, these searches and the amount of unaccounted money seized therein, cannot be attributed to any particular state(s). The persons covered in such actions are engaged in diversified businesses/professions across different sectors spread all over the country such as Real Estate, Manufacturing, Trading, Construction, Medical & Hospital, etc. Details with respect to search & seizure and survey

actions conducted by the ITD in the country (including state of Assam) since 2016 are as follows:

Search & seizure actions

Financial Year	No. of Group search	Total seizure (In Rs. Crore)
2016-17	1152	1469.42
2017-18	582	992.52
2018-19	966	1567.07
2019-20	984	1289.47
2020-21	569	880.83
2021-22	686	1159.59
2022-23	741	1765.56
2023-24	1166	2555.05
2024-25	1437	2503.73
2025-26* (Upto June, 2025)	174	137.18

* - Figures are provisional

Survey actions:

Financial Year	No. of Surveys Conducted
2015-16	4428
2016-17	12520
2017-18	13547
2018-19	15401
2019-20	12720
2020-21	426
2021-22	1046
2022-23	1245
2023-24	737
2024-25	465
2025-26 (upto June,2025)*	17

*Figures are provisional

(c): On the basis of the evidence gathered during the search & seizure and survey actions carried out by the ITD and the subsequent investigation, tax assessments are finalized and a tax demand is raised. However, the income assessed and the tax thereupon get crystallized conclusively only when appeals, if any, preferred before CIT(A), ITAT, Hon'ble High Court and Hon'ble Supreme Court are decided. Further, the prosecution, penalties or recovery of dues under the Act are initiated, in applicable cases. These proceedings are also subject to a appellate/judicial proceedings. However, the year-wise details regarding number of prosecutions launched by the ITD in Assam and other North-Eastern states is provided as follows:

Financial Year	No. of cases of fresh prosecution launched in Assam and other North-Eastern States
2016-17	0
2017-18	76
2018-19	38
2019-20	5
2020-21	0
2021-22	0
2022-23	1
2023-24	20
2024-25	3

(d): The disclosure of information in respect of specific assesses is prohibited except as per the provisions of section 138 of the Act.

(e): Steps taken by the Government to strengthen tax enforcement and curb financial irregularities in the country (including the state of Assam and other North-Eastern States), are detailed as below:

- (i) Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 which has come into force w.e.f. 01.07.2015 has been enacted to specifically and effectively deal with the issue of black money stashed abroad.
- (ii) Benami Transactions (Prohibition) Amendment Act, 2016 has been enacted to comprehensively amend the Benami Transactions (Prohibition) Act, 1988 with a

view to, inter alia, enable confiscation of benami property and prosecution of benamidar and the beneficial owner.

- (iii) Effective enforcement actions have been undertaken including expeditious investigation in foreign assets cases. Such actions include searches, surveys, enquiries, assessment of income, levy of taxes, penalties, etc. and filing of prosecution in criminal courts, wherever applicable.
- (iv) The data received by Income Tax Department is also used in a non-intrusive manner to NUDGE (Non-Intrusive Usage of Data to Guide and Enable) Taxpayers, primarily with objective to guide and enable them for better and enhanced compliance towards tax laws with ease.
